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ACTS
OF THE
PARLIAMENT OF CANADA
for 1956 - 57
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ACT OF THE PARLIAMENT OF CANADA

PASSED IN THE SESSION HELD IN THE
FIFTH YEAR OF THE REIGN OF HER MAJESTY
QUEEN ELIZABETH II

BEING THE
FOURTH SESSION OF THE TWENTY-SECOND PARLIAMENT

Begun and holden at Ottawa, on the Twenty-Sixth day of November, 1956,
and prorogued on the Eighth day of January, 1957

HIS EXCELLENCY THE RIGHT HONOURABLE

VINCENT MASSEY

GOVERNOR GENERAL

PUBLIC GENERAL ACT

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

666028

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5 ELIZABETH II.

CHAP. 1.

An Act for granting to Her Majesty certain sums of money for the public service of the financial year ending the 31st March, 1957.

[Assented to 29th November, 1956.]

MOST GRACIOUS SOVEREIGN,

WHEREAS it appears by messages from His Excellency, Preamble.
the Right Honourable Vincent Massey, etc., etc., Governor General of Canada, and the estimates accompanying the said messages, that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial year ending the 31st day of March, 1957, and for other purposes connected with the public service: May it therefore please Your Majesty, that it may be enacted, and be it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, that:

1. This Act may be cited as the *Appropriation Act No. 7*, Short title.
1956.

2. From and out of the Consolidated Revenue Fund, \$1,000,001 granted for 1956-57.
there may be paid and applied a sum not exceeding in the whole one million and one dollars, towards defraying the several charges and expenses of the public service, from the 1st day of April, 1956, to the 31st day of March, 1957, not otherwise provided for, and being the total of the amounts of the items set forth in the Schedule to this Act.

3. Sums expended under the authority of this Act shall be accounted for in the Public Accounts in conformity with section 64 of the *Financial Administration Act*. Account to be rendered. R.S., c. 116.

SCHEDULE

Based on the Further Supplementary Estimates (1), 1956-57. The amount hereby granted is \$1,000,001, being the total of the amounts of the items in the Estimates as contained in this Schedule.

SUMS granted to Her Majesty, by this Act for the financial year ending 31st March, 1957, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		\$	\$
	EXTERNAL AFFAIRS		
	B—GENERAL		
	TERMINABLE SERVICES		
738	To provide, subject to the approval of the Treasury Board, assistance to the victims of the recent tragic events in Hungary.....	1,000,000	
	NATIONAL DEFENCE		
	DEFENCE SERVICES		
739	To provide expressly that Vote 235 of The Appropriation Act No. 6, 1956, be used for the purpose of meeting costs incurred for the participation of the Canadian forces in the United Nations Emergency Force, and to authorize payment from that Vote, subject to approval of the Treasury Board, of contributions to the United Nations for defraying expenses incurred by it in respect of its operations to secure and supervise the cessation of hostilities in the Middle East.....	1	
	Total.....		1,000,001

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
 QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
 OTTAWA, 1957

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EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

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ACTS OF THE PARLIAMENT OF CANADA

PASSED IN THE SESSION HELD IN THE

FIFTH AND SIXTH YEARS OF THE REIGN OF HER MAJESTY

QUEEN ELIZABETH II

BEING THE

FIFTH SESSION OF THE TWENTY-SECOND PARLIAMENT

Begun and holden at Ottawa, on the Eighth day of January, 1957,
and prorogued on the Twelfth day of April, 1957.

HIS EXCELLENCY THE RIGHT HONOURABLE

VINCENT MASSEY

GOVERNOR GENERAL

PART I

PUBLIC GENERAL ACTS

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5 - 6 ELIZABETH II.

CHAP. 1

An Act for granting to Her Majesty certain sums of money for the public service of the financial year ending the 31st March, 1957.

[Assented to 6th February, 1957.]

MOST GRACIOUS SOVEREIGN,

WHEREAS it appears by messages from His Excellency, Preamble.
the Right Honourable Vincent Massey, etc., etc., Governor General of Canada, and the estimates accompanying the said messages, that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial year ending the 31st day of March, 1957, and for other purposes connected with the public service: May it therefore please Your Majesty, that it may be enacted, and be it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, that:

1. This Act may be cited as the *Appropriation Act*, Short title.
No. 1, 1957.

2. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole twenty-three million, two hundred and seventy thousand dollars towards defraying the several charges and expenses of the public service, from the 1st day of April, 1956, to the 31st day of March, 1957, not otherwise provided for, and being the total of the amounts of the items set forth in the Schedule to this Act. \$23,270,000 granted for 1956-57.

3. Sums expended under the authority of this Act shall be accounted for in the Public Accounts in conformity with section 64 of the *Financial Administration Act*. Account to be rendered. R.S., c. 116.

SCHEDULE.

Based on the Further Supplementary Estimates (2), 1956-57. The amount hereby granted is \$23,270,000, being the total of the amounts of the items in the said Estimates as contained in this Schedule.

Sums granted to Her Majesty by this Act for the financial year ending 31st March, 1957, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		\$	\$
	AGRICULTURE		
	TERMINABLE SERVICES		
538	Freight Assistance on Western Feed Grains—Further amount required.....		2,000,000
	CITIZENSHIP AND IMMIGRATION		
	A—DEPARTMENT		
	IMMIGRATION BRANCH		
539	To provide, subject to the approval of Treasury Board, for Trans-Oceanic, Inland Transportation and Other Assistance for Immigrants and Settlers—Further amount required, including authority to make advances, notwithstanding the Financial Administration Act, to the Inter-governmental Committee for European Migration for the cost of Transportation and Other Assistance with respect to Hungarian refugees coming to Canada, and to the Provinces for the cost of caring for such refugees.....		9,000,000
	FINANCE		
	PAYMENTS TO MUNICIPALITIES		
540	Grants to Municipalities in lieu of taxes on Federal Properties—Further amount required including authority to make grants under the Municipal Grants Act to the Municipalities of Winnipeg, St. James, Edmonton and Vancouver in respect of certain buildings therein notwithstanding that such buildings are located on lands leased by the Crown.....	2,024,000	
	UNIVERSITY GRANTS		
541	To authorize payments to the National Conference of Canadian Universities (hereinafter called “the Conference”) for the purpose of making grants to institutions of higher learning in accordance with an agreement entered into or to be entered into, with the approval of the Governor in Council, between the Minister of Finance and the Conference, such agreement to include, inter alia, provision that the total amount of grants to all the institutions of higher learning in any one province be calculated by multiplying the population of the province by \$1.00, and that any amount payable to an institution of higher learning and not paid by the Conference in the present fiscal year may be retained by the Conference until such time as the institution to which		

SCHEDULE—Concluded

No. of Vote	Service	Amount	Total
		\$	\$
	<p>FINANCE</p> <p>UNIVERSITY GRANTS—Concluded</p> <p>the money is payable claims the payment from the Conference or Parliament provides otherwise for the disposal thereof; the amount appropriated under Vote 132 of the Appropriation Act No. 6, 1956 to be applied to the purposes of this Vote; additional amount required.....</p>	7,986,000	10,010,000
	<p>NATIONAL HEALTH AND WELFARE</p> <p>NATIONAL HEALTH BRANCH</p> <p>Health Services</p>		
542	Immigration Medical Services—Further amount required.....		225,000
	<p>TRANSPORT</p> <p>A—DEPARTMENT</p> <p>RAILWAY AND STEAMSHIP SERVICES</p>		
543	Construction or Acquisition of Auto-ferry Vessels and Equipment—Further amount required for the Auto-ferry Vessel for service between Wood Islands, Prince Edward Island and Caribou, Nova Scotia.....		600,000
	<p>VETERANS AFFAIRS</p>		
544	Treatment Services— Hospital Construction, Improvements, Equipment and Acquisition of Land—Further amount required.....		435,000
	<p>LOANS, INVESTMENTS AND ADVANCES</p> <p>EXTERNAL AFFAIRS</p>		
545	Loan to the United Nations Organization to help finance the clearing of the Suez Canal.....		1,000,000
	Total.....		23,270,000

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5 - 6 ELIZABETH II.

CHAP. 2

An Act for granting to Her Majesty certain sums of money for the public service of the financial year ending the 31st March, 1957.

[Assented to 28th March, 1957.]

MOST GRACIOUS SOVEREIGN,

WHEREAS it appears by messages from His Excellency, Preamble.
the Right Honourable Vincent Massey, etc., etc., Governor General of Canada, and the estimates accompanying the said messages, that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial year ending the 31st day of March, 1957, and for other purposes connected with the public service: May it therefore please Your Majesty, that it may be enacted, and be it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, that:

1. This Act may be cited as the *Appropriation Act*, Short title.
No. 2, 1957.

2. From and out of the Consolidated Revenue Fund \$89,825,249 granted for 1956-57.
there may be paid and applied a sum not exceeding in the whole eighty-nine million, eight hundred and twenty-five thousand, two hundred and forty-nine dollars towards defraying the several charges and expenses of the public service, from the 1st day of April, 1956, to the 31st day of March, 1957, not otherwise provided for, and being the total of the amounts of the items set forth in the Schedule to this Act.

3. Sums expended under the authority of this Act shall be accounted for in the Public Accounts in conformity with section 64 of the *Financial Administration Act*. Account to be rendered. R.S., c. 116.

SCHEDULE.

Based on the Further Supplementary Estimates (3), 1956-57. The amount hereby granted is \$89,825,249, being the total of the amounts of the items in the said Estimates as contained in this Schedule.

Sums granted to Her Majesty by this Act for the financial year ending 31st March, 1957, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		\$	\$
	AGRICULTURE		
	PRODUCTION SERVICE		
546	Health of Animals— To provide for payment of ompensation to owners of animals affected with diseases coming under the Animal Contagious Diseases Act, which have died or have been slaughtered in circumstances not covered by the above Act and Regulations made thereunder, all as detailed in the Estimates.....	1,215	
547	Livestock and Poultry—Further amount required.....	35,510	
	MARKETING SERVICE		
548	Subsidies for Cold Storage Warehouses under the Cold Storage Act, and Grants, in the amounts detailed in the Estimates— Further amount required.....	1	
549	To provide for grants and other assistance in accordance with the Cheese and Cheese Factory Improvement Act— Further amount required.....	14,753	
	SPECIAL		
550	Assiniboine River—Dyking and Cut-off—Further amount required.....	95,000	
551	Estimated amount required to recoup the Agricultural Prices Support Account to cover the net operating loss of the Agricultural Prices Support Board during the fiscal year 1956-57.....	5,019,100	
			5,165,579
	CITIZENSHIP AND IMMIGRATION		
	A—DEPARTMENT		
	CITIZENSHIP		
552	Citizenship Branch—Further amount required.....	75,725	
	IMMIGRATION BRANCH		
553	Field and Inspectional Service, Canada—Further amount required.....	194,177	
	INDIAN AFFAIRS BRANCH		
554	Welfare of Indians— Operation and Maintenance—Further amount required.....	200,000	
555	Education— Administration, Operation and Maintenance—Further amount required.....	605,000	
			1,074,902

SCHEDULE—Continued

No. of Vote	Service	Amount	Total
		\$	\$
	EXTERNAL AFFAIRS		
	A—DEPARTMENT AND MISSIONS ABROAD		
556	To provide for official hospitality—Further amount required....	20,000	
557	Canadian Representation at International Conferences—Further amount required.....	79,000	
	B—GENERAL		
558	To provide for the Canadian Government's Assessment for Membership in International (including Commonwealth) Organizations, as detailed in the Estimates, including authority to pay the amounts specified in the currencies of the countries indicated, notwithstanding that the payments may exceed or fall short of the equivalent in Canadian dollars, estimated as of February, 1957—Further amount required.....	2,504,336	
	TERMINABLE SERVICES		
559	To provide for a Gift of Wheat as a contribution to Flood Relief for Pakistan.....	1,475,834	4,079,170
	FINANCE		
	SPECIAL		
560	Contribution to the Springhill Mine Disaster Relief Fund.....	25,000	
	GENERAL ITEMS OF PAYROLL COSTS INCLUDING SUPERANNUATION PAYMENTS		
561	To authorize and provide for a special Government contribution to reduce the unamortized portion of the Civil Service Superannuation Account liability.....	50,000,000	
	UNIVERSITY GRANTS		
562	To authorize payments to the National Conference of Canadian Universities for the purpose of making grants to institutions of higher learning—Further amount required.....	77,288	
	MISCELLANEOUS GRANTS		
563	Grant to assist the Stratford Shakespearean Festival Foundation of Canada in the construction of a permanent theatre at Stratford, Ontario.....	250,000	50,352,288

SCHEDULE—Continued

No. of Vote	Service	Amount	Total
		\$	\$
	FISHERIES		
	SPECIAL		
564	To provide for assistance in the construction of vessels of the dragger and long liner type, subject to such terms and conditions as may be approved by the Governor in Council—Further amount required.....	190,000	
565	To recoup the Lobster Trap Indemnity Account, established under Vote 540 of the Appropriation Act No. 5, 1955, to cover the net loss incurred in the operation of the Account during the fiscal year 1956-57.....	27,400	217,400
	GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS		
566	Office of the Secretary to the Governor General—Further amount required.....		4,000
	LABOUR		
	A—DEPARTMENT		
	GENERAL ADMINISTRATION		
567	Fair Wages, Conciliation, Industrial Relations, Industrial Disputes Investigations, including the administration of legislation relating thereto, and for activities <i>re</i> promotion of co-operation in industry between Labour and Management—Further amount required.....	20,000	
568	Canada Labour Relations Board—Further amount required..	2,000	22,000
	LEGISLATION		
	THE SENATE		
569	General Administration—Further amount required.....	72,000	
	HOUSE OF COMMONS		
570	General Administration—Estimates of the Clerk—Further amount required.....	115,500	187,500
	MINES AND TECHNICAL SURVEYS		
	A—DEPARTMENT		
	GENERAL		
571	To provide for purchases of Air Photography and the expenses of the Interdepartmental Committee on Air Surveys, including purchases of equipment—Further amount required.....		800,000

SCHEDULE—Continued

No. of Vote	Service	Amount	Total
		\$	\$
	NATIONAL DEFENCE		
	PENSIONS AND OTHER BENEFITS		
572	Defence Services Pension Act— To authorize payment in this and subsequent fiscal years from the Permanent Services Pension Account to Ellen Mary White, an annual pension at the rate of \$1,244.61 with effect from June 28, 1955.....		1
	NATIONAL FILM BOARD		
573	To provide for the dismantling, conversion and installation of existing equipment, acquisition of new equipment, removal expenses and other costs related to the transfer of the National Film Board to new building—Further amount required.....		155,710
	NATIONAL HEALTH AND WELFARE		
	A—DEPARTMENT		
	NATIONAL HEALTH BRANCH		
	Health Services		
574	Administration of the Opium and Narcotic Drugs Act—Further amount required.....	18,150	
575	Indians and Eskimos Health Services—Operation and Maintenance—Further amount required.....	700,000	
	General Health Grants		
576	To authorize and provide for General Health Grants to the Provinces, the Northwest Territories and the Yukon Territory upon the terms and in the amounts detailed in the Estimates—Further amount required.....	1,000,000	
	WELFARE BRANCH		
577	To provide for a reduction in the amount owing by the Old Age Security Fund pursuant to Section 11 of the Old Age Security Act, representing the amount of temporary loans made by the Minister of Finance to the Fund during the fiscal year 1956-57 estimated at.....	6,000,000	
578	To authorize payment to the Government of the Province of Newfoundland for the month of December, 1955, in an amount not exceeding \$26,000, and to the Government of the Province of Prince Edward Island for the months of February and March, 1956, in an amount not exceeding \$16,000, in respect of reimbursement claims in accordance with agreements entered into under the Unemployment Assistance Act, notwithstanding that the claims were not made within the time required by paragraph 14 of the agreements.....	42,000	
			7,760,150

SCHEDULE—Continued

No. of Vote	Service	Amount	Total
		\$	\$
	NORTHERN AFFAIRS AND NATIONAL RESOURCES		
	NORTHERN ADMINISTRATION AND LANDS BRANCH		
579	Yukon Territory— Grant to the Government of the Yukon Territory to finance the balance of construction costs, in excess of \$1,700,000 already advanced as a loan by the Government of Canada for this purpose, for the consolidated water and sewer system for the City of Whitehorse and the new residential area; such grant to be paid in the current fiscal year and any portion thereof that is not used for the purpose stated herein to be repaid.....	600,000	
580	Northwest Territories and Other Field Services— Construction or Acquisition of Buildings, Works, Land and Equipment—Further amount required.....	446,280	1,046,280
	POST OFFICE		
581	Transportation—Movement of Mail by Land, Air and Water, including Administration—Further amount required and to authorize and provide for the adjustment, as of October 1, 1956, of rural mail delivery contracts in effect on that date or entered into by way of renewal after that date, under the provisions of subsection (2) of Section 33 of the Post Office Act, notwithstanding paragraphs (b) and (c) thereof.....		3,962,000
	PRIVY COUNCIL		
	FEDERAL DISTRICT COMMISSION		
582	To provide for the payment, notwithstanding Section 8 of the Federal District Commission Act, of an honorarium of \$7,500 to Major-General Howard Kennedy in respect of his services as Chairman of the Federal District Commission.....		7,500
	PUBLIC PRINTING AND STATIONERY		
583	To provide for reimbursement of the Queen's Printer's Advance Account for the value of stores which have become obsolete, unserviceable, lost or destroyed.....		116,050
	PUBLIC WORKS		
	BUILDING CONSTRUCTION BRANCH		
	Acquisition, Construction and Improvements of Public Buildings		
584	Construction, acquisition, major repairs and improvements of, and plans and sites for, public buildings listed in the details of the Estimates, provided that Treasury Board may increase or decrease the amount within the vote to be expended on individual listed projects—Further amount required—Ontario (other than Ottawa).....		1

SCHEDULE—Continued

No. of Vote	Service	Amount	Total
		\$	\$
	PUBLIC WORKS—Concluded		
	HARBOURS AND RIVERS ENGINEERING BRANCH		
	Acquisition, Construction and Improvements of Harbour and River Works		
	Construction, acquisition, major repairs and improvements of, and plans and sites for, harbour and river works listed in the details of the Estimates, provided that Treasury Board may increase or decrease the amount within the vote to be expended on individual listed projects— Further amounts required—		
585	Nova Scotia.....	440,000	
586	New Brunswick.....	260,000	
587	Quebec.....	1	
588	Ontario.....	188,500	
589	Manitoba and Saskatchewan.....	60,000	
590	British Columbia and Yukon.....	1	
			948,503
	ROYAL CANADIAN MOUNTED POLICE		
	Headquarters Administration, National Police Services and Training Establishments—		
591	Construction or Acquisition of Buildings, Works, Land and Equipment—Further amount required.....	185,000	
	Land and Air Services—		
592	Construction or Acquisition of Buildings, Works, Land and Equipment—Further amount required.....	240,000	
			425,000
	SECRETARY OF STATE		
	PATENT AND COPYRIGHT OFFICE		
593	Patent Division—Further amount required.....		300,000
	TRANSPORT		
	A—DEPARTMENT		
	CANAL SERVICES		
594	Operation and Maintenance—Further amount required.....	97,621	
595	Construction or Acquisition of Buildings, Works, Land and Equipment, including payments to Provinces or Municipalities as contributions towards construction done by those bodies—Further amount required.....	216,000	

SCHEDULE—Continued

No. of Vote	Service	Amount	Total
		\$	\$
	TRANSPORT—Continued		
	A—DEPARTMENT—Continued		
	MARINE SERVICES		
596	Aids to Navigation— Administration, Operation and Maintenance—Further amount required, including authority to make payments in the current and subsequent fiscal years to the widow of the late George E. Gatza, former Assistant Lightkeeper at St. Paul's Island, North Point, Nova Scotia, who was accidentally killed in the performance of his duties, of compensation in such amount as would have been paid to the said widow and her child under the Government Employees Compensation Act had that Act applied to the said George E. Gatza.....	119,692	
597	Pilotage Service— Construction or Acquisition of Buildings, Works, Land and Equipment—Further amount required.....	2,000	
	RAILWAY AND STEAMSHIP SERVICES		
	Payments to the Canadian National Railway Company (hereinafter called the Company) upon applications approved by the Minister of Transport, made by the Company to the Minister of Finance, to be applied by the Company in payment of the deficits, certified by the auditors of the Company, arising in the operations in the calendar year 1956—Further amounts required—		
598	Prince Edward Island Car Ferry and Terminals.....	303,287	
599	Newfoundland Ferry and Terminals.....	811,668	
600	Reconditioning and refit of Ferry Vessel "Scotia II" for the Prince Edward Island Car Ferry Service—Further amount required.....	130,000	
601	Maritime Freight Rates Act—For the payment to the Railway Companies operating in the select territory designated by the Act, of the difference occurring on account of the application of the Act, between the tariff tolls and normal tolls under approved tariffs (estimated and certified to the Minister of Transport by the Canadian National Railway Company and approved by auditors of the said Company respecting the Eastern Lines of the Canadian National Railways and in the case of the Other Railways by the Board of Transport Commissioners for Canada) on all traffic moved during the calendar year 1956 (Chap. 174, R.S.)—Further amount required.....	1,068,777	
	PENSIONS AND OTHER BENEFITS		
602	Supplemental Pension Allowances to former employees of Newfoundland Railways, Steamships and Telecommunication Services transferred to Canadian National Railways—Further amount required.....	1,458	
	GENERAL		
603	To provide for reimbursement of the Department of Transport Stores Account for the value of stores which have become obsolete, unserviceable, lost or destroyed.....	58,787	
604	Payment to The St. Lawrence Seaway Authority of an amount equal to the net proceeds realized from the sale of property under the administration or control of the Authority and paid into the Consolidated Revenue Fund during the current fiscal year.....	19,960	

SCHEDULE—Continued

No. of Vote	Service	Amount	Total
		\$	\$
	TRANSPORT— <i>Concluded</i>		
	A—DEPARTMENT— <i>Concluded</i>		
	AIR SERVICES		
	Telecommunications Division		
605	Radio Aids to Air and Marine Navigation— Administration, Operation and Maintenance—Further amount required.....	600,000	
606	Radio Act and Regulations Administration, Operation and Maintenance, including contributions as Canada's share of the costs of various international radio, telegraph and telephone organiza- tions, as detailed in the Estimates—Further amount required.....	1,000	
	Civil Aviation Division		
607	Airways and Airports— Construction or Acquisition of Buildings, Works, Land and Equipment, including Construction Work on Municipal Airports and payments to Municipalities as contributions towards construction done by those bodies—Further amount required, including authority to charge to Vote 488 of the Appropriation Act No. 6, 1956 (as supple- mented), the cost of lands purchased, by means of loans provided for the acquisition of land required to control properties in the vicinity of main terminal airports in order to prevent the erection of hazards to flying and for future development of those airports, that are not held for resale.....	7,600,000	
608	Contributions toward Airport Development and Other Airport Projects on Cost-Sharing Basis in the amounts detailed in the Estimates—Further amount required.....	11,966	
609	Contributions, as detailed in the Estimates, to Other Govern- ments or International Agencies for the operation and main- tenance of airports, air navigation and airways facilities, including authority to pay the amounts specified in the currencies of the countries indicated, notwithstanding that the payments may exceed or fall short of the equivalent in Canadian dollars, estimated as of February, 1957—Further amount required.....	5,461	
	B—GENERAL		
	CANADIAN MARITIME COMMISSION		
610	Steamship Subventions for Coastal Services, as detailed in the Estimates—Further amount required.....	818,538	11,866,215
	VETERANS AFFAIRS		
611	Treatment Services— Operation of Hospitals and Administration—Further amount required.....	940,000	
	WAR VETERANS ALLOWANCES AND OTHER BENEFITS		
612	War Veterans Allowances—Further amount required.....	190,000	
613	Assistance Fund (War Veterans Allowances)—Further amount required.....	110,000	

SCHEDULE—*Concluded*

No. of Vote	Service	Amount	Total
		\$	\$
	VETERANS AFFAIRS—<i>Concluded</i>		
	TERMINABLE SERVICES		
614	To provide, notwithstanding paragraph (c) of Section 2 of the Children of War Dead (Education Assistance) Act, that Norman R. Oddy, son of the late Sergeant Herbert Haste Oddy who was killed on military duty in Canada on the 2nd day of June, 1942, be deemed to be a student within the meaning of the said Act.....	1	
615	To provide for the repayment in such amounts as the Minister of Veterans Affairs determines, not exceeding the whole of an amount equivalent to the compensating adjustment made under Subsection (1) of Section 13 of the War Service Grants Act or the payment made pursuant to paragraph (c) of Subsection (2) of Section 12 of the Veterans Rehabilitation Act, where the person who made the compensating adjustment or payment does not receive benefits under the Veterans' Land Act or where, having had financial assistance under that Act, he is deemed by the Minister on termination of his contract or agreement under that Act to have derived thereunder either no benefit or a benefit that is less than the amount of the compensating adjustment or payment made—Further amount required.....	95,000	1,335,001
	Total.....		89,825,249

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
 QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
 OTTAWA, 1957

5 - 6 ELIZABETH II.

CHAP. 3

An Act for the Establishment of a Canada Council for the Encouragement of the Arts, Humanities and Social Sciences.

[Assented to 28th March, 1957.]

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

SHORT TITLE.

1. This Act may be cited as the *Canada Council Act*. Short title.

INTERPRETATION.

2. In this Act, the expression "the arts" includes architecture, the arts of the theatre, literature, music, painting, sculpture, the graphic arts, and other similar creative and interpretative activities. "The arts" defined.

CANADA COUNCIL.

3. A corporation is hereby established, to be known as the Canada Council, (and in French, as le Conseil des Arts du Canada), in this Act called the "Council", consisting of a Chairman and Vice-Chairman and not more than nineteen other members, to be appointed by the Governor in Council as provided in section 4. Establishment of Council.

MEMBERS OF THE COUNCIL.

4. (1) The Chairman and Vice-Chairman of the Council shall be appointed for such terms, not exceeding five years each, as are fixed by the Governor in Council. Chairman, Vice-Chairman, etc.
- (2) Each of the other members of the Council shall be appointed for a term of three years, except that of those first appointed not more than six shall be appointed for a term of two years, not more than six shall be appointed for a term of three years and not more than seven shall be appointed for a term of four years. Other members of the Council.

Eligibility
for re-
appointment.

(3) A person who has served two consecutive terms as the Chairman of the Council or as the Vice-Chairman of the Council or as a member of the Council appointed under subsection (2) is not, during the twelve months following the completion of his second term, eligible to be re-appointed to the Council in the capacity in which he so served.

DIRECTOR AND ASSOCIATE DIRECTOR.

Director and
Associate
Director.

5. There shall be a Director and an Associate Director of the Council to be appointed by the Governor in Council to hold office during pleasure.

REMUNERATION AND ALLOWANCES.

Remuneration
and
allowances.

6. (1) The Chairman, Vice-Chairman, Director and Associate Director may be paid such salary or other amount by way of remuneration, and the members of the Council appointed under subsection (2) of section 4 may be paid such allowance for each day while in attendance at meetings of the Council, as is fixed by the Governor in Council.

Travelling
and living
expenses.

(2) The Director and Associate Director and the members of the Council may be paid reasonable travelling and living expenses incurred by them while absent from their ordinary place of residence in the course of their duties.

EMPLOYEES.

Staff.

7. The Council may appoint and pay the remuneration and expenses of the employees and the technical and professional advisers necessary for the proper conduct of its activities.

OBJECTS AND POWERS OF THE COUNCIL.

Objects and
powers.

8. (1) The objects of the Council are to foster and promote the study and enjoyment of, and the production of works in, the arts, humanities and social sciences, and, in particular, but without limiting the generality of the foregoing, the Council may, in furtherance of its objects,

(a) assist, co-operate with and enlist the aid of organizations, the objects of which are similar to any of the objects of the Council;

(b) provide, through appropriate organizations or otherwise, for grants, scholarships or loans to persons in Canada for study or research in the arts, humanities or social sciences in Canada or elsewhere or to persons in other countries for study or research in such fields in Canada;

(c) make awards to persons in Canada for outstanding accomplishment in the arts, humanities or social sciences;

(d) arrange for and sponsor exhibitions, performances and publications of works in the arts, humanities or social sciences;

(e) exchange with other countries or organizations or persons therein knowledge and information respecting the arts, humanities and social sciences; and

(f) arrange for representation and interpretation of Canadian arts, humanities and social sciences in other countries.

(2) The Governor in Council may assign to the Council such functions and duties in relation to the United Nations Educational, Scientific and Cultural Organization as he considers desirable.

Council to act in relation to U.N.E.S.C.O.

9. The Council may, in furtherance of its objects, make grants to universities and similar institutions of higher learning by way of capital assistance in respect of building construction projects.

University grants.

10. The Council may make by-laws regulating its proceedings and generally for the conduct and management of its activities, including the appointment of honorary officers and of advisory committees.

By-laws.

11. The Council shall meet at least three times a year in the City of Ottawa on such days as are fixed by the Council and at such other times and places as the Council deems necessary.

Meetings of Council.

12. The Director and Associate Director and the employees of the Council shall be deemed to be employed in the Public Service for the purposes of the *Public Service Superannuation Act*, and the Council shall be deemed to be a Public Service Corporation for the purposes of section 23 of that Act.

Pension fund.

13. The Council is not an agent of Her Majesty, and, except as provided in section 12, the members and employees and the Director and Associate Director of the Council are not part of the public service.

Not agent of Her Majesty.

FINANCIAL PROVISIONS.

14. The Minister of Finance may, out of the Consolidated Revenue Fund, pay to the Council the sum of fifty million dollars, which shall constitute an Endowment Fund for the purposes of this Act.

Endowment Fund.

Advances.

15. The Minister of Finance may, during the first year after the coming into force of this Act, advance to the Council, out of the Consolidated Revenue Fund, amounts not exceeding in the aggregate one hundred thousand dollars, upon such terms and conditions as to interest, terms of repayment and otherwise as are approved by the Governor in Council.

Expenditures.

16. Any expenditure made for any of the purposes of this Act, except section 9, may be paid out of

- (a) the return on investments made out of the Endowment Fund;
- (b) the amount advanced to the Council under section 15; or
- (c) money, securities or other property received by the Council by gift, bequest or otherwise, if available for such purpose.

University
Capital
Grants
Fund.

17. (1) The Council shall establish a fund to be called the University Capital Grants Fund, to which shall be credited the sum of fifty million dollars, which shall be paid to the Council by the Minister of Finance out of the Consolidated Revenue Fund.

Capital
assistance to
universities.

(2) Grants made by the Council under section 9 may be paid out of the University Capital Grants Fund, but shall not exceed

- (a) in the case of any particular project, one-half of the total expenditures made in respect of the project; and
- (b) in any province, an amount that is in the same proportion to the aggregate of the amounts credited to the University Capital Grants Fund as the population of the province, according to the latest census, is to the aggregate population, according to such census, of those provinces in which there is a university or other similar institution of higher learning.

Investments.

(3) Investments out of money standing to the credit of the University Capital Grants Fund may be made only in bonds or other securities of or guaranteed by the Government of Canada.

Investment
Committee.

18. (1) There shall be an Investment Committee consisting of the Chairman of the Council, a member of the Council designated by the Council and three other persons appointed by the Governor in Council.

Duties.

(2) The Investment Committee shall aid and advise the Council in making, managing and disposing of investments under this Act.

Remunera-
tion and
expenses.

(3) The members of the Investment Committee appointed by the Governor in Council may be paid for their services such remuneration and expenses as are fixed by the Governor in Council.

19. (1) The Council may, for the purposes of this Act, acquire, hold, manage and dispose of real and personal property, and, subject to any other provision of this Act relating thereto and on the advice of the Investment Committee, may invest in any manner it sees fit any money standing to the credit of the Endowment Fund or the University Capital Grants Fund or any money received by the Council by gift, bequest or otherwise, and may hold, manage and dispose of any such investment. Property.

(2) The proceeds of the sale or other disposition of any investment made out of the Endowment Fund or the University Capital Grants Fund shall be credited to the fund out of which the investment was made. Proceeds of Investments.

20. The Council may acquire money, securities or other property by gift, bequest or otherwise and may, notwithstanding anything in this Act, expend, administer or dispose of any such money, securities or other property not forming part of the Endowment Fund or the University Capital Grants Fund, subject to the terms, if any, upon which such money, securities or other property was given, bequeathed or otherwise made available to the Council. Donations.

21. The Council shall be deemed to be a charitable organization in Canada Council charitable organization.

(a) as described in paragraph (e) of subsection (1) of section 62 of the *Income Tax Act*, for the purposes of that Act, and

(b) as described in paragraph (d) of subsection (1) of section 7 of the *Dominion Succession Duty Act*, for the purposes of that Act.

AUDIT.

22. The accounts and financial transactions of the Council shall be audited annually by the Auditor General, and a report of the audit shall be made to the Council and to the member of the Queen's Privy Council for Canada designated under section 23. Audit.

REPORT TO PARLIAMENT.

23. The Chairman of the Council shall, within three months after the termination of each fiscal year, submit to the member of the Queen's Privy Council for Canada designated by the Governor in Council for the purpose a report of all proceedings under this Act for that fiscal year, including the financial statements of the Council, and the Report to Parliament.

Auditor General's report thereon, and the member so designated shall cause such reports to be laid before Parliament within fifteen days after the receipt thereof or, if Parliament is not then sitting, on any of the first fifteen days next thereafter that Parliament is sitting and provision shall be made for a review thereof by Parliament.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5 - 6 ELIZABETH II.

CHAP. 4

An Act to amend the Canada Shipping Act.

[Assented to 28th March, 1957.]

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

R.S., c. 29;
1952-53, c. 20;
1956, c. 34.

1. Section 493 of the *Canada Shipping Act* is repealed and the following substituted therefor:

1956, c. 34,
s. 23.

"493. Except where otherwise specially provided in this Part, the owner or master of any ship is liable to a fine not exceeding one hundred dollars for any violation of any provision of this Part or any regulation made thereunder."

Penalty.

EDMONT CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5 - 6 ELIZABETH II.

CHAP. 5

An Act to amend the Canadian Farm Loan Act.

[Assented to 28th March, 1957.]

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows: R.S., cc. 36,
309; 1956,
c. 17.

1. Subsection (1) of section 5 of the *Canadian Farm Loan Act* is repealed and the following substituted therefor: 1956, c. 17,
s. 5.

"5. (1) The authorized capital of the Board is four million dollars divided into forty thousand shares of the par value of one hundred dollars each." Capital
stock.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5 - 6 ELIZABETH II.

CHAP. 6

An Act to amend the Canadian Wheat Board Act.

[Assented to 28th March, 1957.]

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows: R.S., c. 44;
1952-53, c. 26.

1. Section 23 of the *Canadian Wheat Board Act* is repealed and the following substituted therefor: 1952-53,
c. 26, s. 8.

“**23.** The provisions of this Part shall be deemed to be repealed on and after the 1st day of August, 1962.” Duration.

2. Paragraph (a) of section 24 of the said Act is repealed and the following substituted therefor: 1952-53,
c. 26, s. 9.

“(a) each crop year subsequent to the 31st day of July, 1950, and prior to the 1st day of August, 1962; and”

3. Section 34 of the said Act is repealed and the following substituted therefor: 1952-53,
c. 26, s. 12.

“**34.** The provisions of this Part shall be deemed to be repealed on and after the 1st day of August, 1962.” Duration.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
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OTTAWA, 1957

5 - 6 ELIZABETH II.

CHAP. 7

An Act to amend the Export and Import Permits Act.

[Assented to 28th March, 1957.]

HER Majesty, by and with the advice and consent of 1953-54, c. 27.
the Senate and House of Commons of Canada, enacts
as follows:

1. Section 27 of the *Export and Import Permits Act* is repealed and the following substituted therefor:

"27. This Act shall expire on the 31st day of July, Duration.
1960."

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
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OTTAWA, 1957

5 - 6 ELIZABETH II.

CHAP. 8

An Act to amend the Export Credits Insurance Act.

[Assented to 28th March, 1957.]

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows: R.S., c. 105,
1953-54, c. 15.

1. Paragraphs (f), (g) and (j) of subsection (1) of section 2 and subsection (2) of section 2 of the *Export Credits Insurance Act* are repealed. Repeal.

2. Section 11A of the said Act is amended by adding thereto the following subsection: 1953-54, c. 15,
s. 5.

“(3) Notwithstanding section 12 of the *Income Tax Act*, the Corporation may, in computing its income under Part I of that Act for the 1957 or any subsequent taxation year, deduct any amount credited by it pursuant to subsection (2) of this section to the Underwriting Reserve at the end of such taxation year.” Deduction,
for income
tax, of credits
to Under-
writing
Reserve.

3. Paragraph (a) of subsection (1) of section 13 of the said Act is repealed and the following substituted therefor:

“(a) for the purpose of facilitating and developing trade between Canada and any other country, enter into a contract of insurance with a person carrying on business in Canada (in this section called “the exporter”) to insure him against any risk of loss,

- (i) by reason of his failure, for any cause not avoidable by him, to recover any amount payable to the exporter under or in respect of a transaction entered into between him and a person carrying on business or other activities outside Canada (in this section called “the importer”) and involving the export, manufacture, treatment or distribution of goods or the rendering of engineering, construction, technical or similar services, or

(ii) for any cause not avoidable by him, arising out of the shipment of goods from Canada for exhibition purposes or on consignment for sale;
and for the purposes of this section, a transaction between an importer that is a corporation directly or indirectly controlled by the exporter and another person carrying on business or other activities outside Canada may be deemed a transaction between such person and the exporter, and any amount payable to the importer under or in respect of the transaction may be deemed as being payable to the exporter;"

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
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OTTAWA, 1957

5 - 6 ELIZABETH II.

CHAP. 9

An Act to amend the Merchant Seamen Compensation Act.

[Assented to 28th March, 1957.]

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

R.S., c. 178,
1952-53, c. 16

1. (1) Paragraphs (d), (e) and (f) of subsection (1) of section 30 of the *Merchant Seamen Compensation Act* are repealed and the following substituted therefor:

1952-53,
c. 16, s. 9.

“(d) where the widow or invalid husband is the sole dependant, a monthly payment of seventy-five dollars;

(e) where the dependants are a widow or an invalid husband and one or more children, a monthly payment of seventy-five dollars with an additional monthly payment of twenty-five dollars to be increased upon the death of the widow or invalid husband to thirty-five dollars for each child under the age of eighteen years;

(f) where the dependants are children only, a monthly payment of thirty-five dollars to each child under the age of eighteen years; and”

(2) Subsection (3) of section 30 of the said Act is repealed and the following substituted therefor:

“(3) In addition to any other compensation provided for, the widow or, where the seaman leaves no widow, the foster-mother, as described in subsection (2), is entitled to a lump sum of two hundred dollars.”

(3) Subsection (6) of section 30 of the said Act is repealed and the following substituted therefor:

“(6) Compensation is payable to an invalid child without regard to the age of such child, and payments to such child shall continue until in the opinion of the Board the child ceases to be an invalid.”

(4) Subsection (9) of section 30 of the said Act is repealed and the following substituted therefor:

“(9) Exclusive of the expenses of burial of the seaman and the lump sum of two hundred dollars referred to in

subsection (3), the compensation payable as provided by subsection (1) shall not in any case exceed seventy-five per cent of the average earnings of the seaman mentioned in section 33, and if the compensation payable under that subsection would in any case exceed that percentage it shall be reduced accordingly, and where several persons are entitled to monthly payments the payments shall be reduced proportionately; but the minimum compensation shall be

- (a) where the widow or an invalid husband is the sole dependant, a monthly payment of seventy-five dollars, or if the seaman's average earnings are less than seventy-five dollars per month, the amount of such earnings, and
- (b) where the dependants are a widow or an invalid husband and one or more children, a monthly payment of one hundred dollars for the widow or invalid husband and one child irrespective of the amount of the seaman's earnings, with a further monthly payment of twenty-five dollars for each additional child unless the total monthly compensation exceeds the seaman's average earnings in which case the compensation shall be a sum equal to such earnings or one hundred dollars, whichever is the greater, the share for each child entitled to compensation being reduced proportionately."

2. Section 33 of the said Act is repealed and the following substituted therefor:

Permanent
total
disability.

"**33.** Where permanent total disability results from the injury the amount of the compensation shall be a weekly payment during the life of the seaman equal to seventy-five per cent of his average weekly earnings during the previous twelve months if he has been so long employed, but if not, then for the period during which he has been in the employment of his employer."

3. Section 34 of the said Act is repealed and the following substituted therefor:

Permanent
partial
disability.

"**34.** (1) Where permanent partial disability results from the injury the impairment of earning capacity of the seaman shall be estimated from the nature and degree of the injury, and the compensation shall be a weekly payment during the lifetime of the seaman in the same proportion to the weekly payment payable under section 33, as the impairment of earning capacity is to total earning capacity.

(2) Where the Board deems it more equitable, the Board may award compensation for permanent partial disability having regard to the difference between the average weekly earnings of the seaman before the accident and the average amount that he is earning or is able to

earn in some suitable employment or business after the accident, and the compensation may be a weekly payment of seventy-five per cent of such difference, and regard shall be had to the seaman's fitness to continue the employment in which he was injured or to adapt himself to some other suitable occupation.

(3) The Board may compile a rating schedule of percentages of impairment of earning capacity for specified injuries or mutilations that may be used as a guide in determining the compensation payable in permanent partial disability cases.

(4) Notwithstanding subsections (1) and (2) where the impairment of earning capacity of the seaman does not exceed ten per cent of his earning capacity instead of such weekly payment, the Board may, unless the Board is of the opinion that it would not be to the advantage of the seaman to do so, fix an amount to be paid to the seaman as full compensation therefor and pay him the amount either in one sum or in periodical payments as the Board may direct."

4. Section 36 of the said Act is repealed and the following substituted therefor:

"**36.** Where temporary partial disability results from the injury the compensation shall be the same as that prescribed by section 34, but is payable only so long as the disability lasts and subsection (4) of that section applies."

Temporary
partial
disability.

5. Subsection (1) of section 38 of the said Act is repealed and the following substituted therefor:

1952-53, c. 16,
s. 11.

"**38.** (1) Average earnings shall be computed in such a manner as is best calculated to give the rate per week or month at which the seaman was remunerated but not so as in any case to exceed the rate of four thousand five hundred dollars per annum."

Compensa-
tion of
average
earnings.

6. This Act shall come into force on a day to be fixed by proclamation of the Governor in Council.

Coming into
force.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5 - 6 ELIZABETH II.

CHAP. 10

An Act to amend the Municipal Grants Act.

[Assented to 28th March, 1957.]

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows: R.S., c. 182;
1955, c. 49.

1. (1) Section 2 of the *Municipal Grants Act* is amended by adding thereto, immediately after paragraph (b) thereof, the following paragraph:

“(bb) ‘effective rate’, in relation to any real estate tax, means the rate of tax that, in the opinion of the Minister, would be applicable to any federal property in a municipality if that property were taxable property;” “Effective rate.”

(2) Paragraph (c) of section 2 of the said Act is repealed and the following substituted therefor:

“(c) ‘federal property’ means real property owned by Her Majesty in right of Canada and any building owned and occupied by Her Majesty situated on land that is owned by a person other than Her Majesty and that is not taxable property, but does not, except as provided in this paragraph and in subsection (3) of section 7, include “Federal property.”

- (i) real property forming part of an undertaking in respect of the conservation, irrigation, reclamation, rehabilitation or reforestation of land,
- (ii) a park, historical site, monument, museum, public library, art gallery or Indian reserve,
- (iii) an improvement to land or structure that is not a building designed for the shelter of people, plant or movable property,
- (iv) an improvement to land or structure forming part of any defence establishment that, in the opinion of the Minister, is a self-contained defence establishment,

- (v) real property under the control, management or administration of the National Railways as defined in the *Canadian National-Canadian Pacific Act*, or a corporation, company, commission, board or agency established to perform a function or duty on behalf of the Government of Canada,
- (vi) except when otherwise prescribed by the Minister, real property owned by Her Majesty and leased to or occupied by a person from whom, by reason of his interest in or occupation of that real property, a municipal taxing authority may collect real estate tax, or
- (vii) the building known as the Houses of Parliament, including the Peace Tower and the Parliamentary Library, and the lands in the City of Ottawa bounded as follows: on the north by the Ottawa River; on the south by Wellington Street; on the east by the centre line of the roadway immediately adjacent to and west of the building known as the East Block and the projection of that line to the Ottawa River and Wellington Street; and on the west by the centre line of the roadway immediately adjacent to and east of the building known as the West Block and the projection of that line to the Ottawa River and Wellington Street;

except any property referred to in subparagraph (i), (ii) or (iv) that is owned by Her Majesty in right of Canada and that is leased to or occupied by a person who is an employee of Her Majesty in right of Canada or a member of the Canadian Forces and used by such person as a domestic establishment;"

(3) Section 2 of the said Act is further amended by adding thereto, immediately after paragraph (d) thereof, the following paragraph:

"Municipality."

"(dd) 'municipality' includes any municipal or other public board, commission, corporation or authority that, in the opinion of the Minister, exercises a function of local government under powers conferred by provincial statute, and that has power to levy a real estate tax;"

2. Section 3 of the said Act is repealed.

3. Section 5 of the said Act is repealed and the following substituted therefor:

Calculation of grant.

"5. (1) A grant may, pursuant to this section, be made to a municipality in respect of any federal property in the municipality, not exceeding the amount obtained by applying

(a) the effective rate of the real estate tax levied in the municipality in the appropriate tax year,

to

(b) the accepted value of that federal property.

(2) Where, in any municipality, a separate real estate tax is levied for school purposes and the rate of the tax levied for such purposes varies with the support of different religious denominations, in determining the amount of any grant made to the municipality under this section

Calculation of grant where separate tax for school purposes.

(a) there shall be substituted for the rate referred to in paragraph (a) of subsection (1) the effective rate of the real estate tax levied for purposes other than school purposes, and

(b) there shall be included in the amount of the grant an amount not exceeding a fraction of the accepted value of federal property in the municipality, such fraction to be determined as follows:

(i) the numerator is the total amount of the real estate tax levied in the appropriate tax year for school purposes, and

(ii) the denominator is the assessed value of all real property in the municipality in respect of which a person may be required by the municipal taxing authority to pay a real estate tax levied for school purposes.

(3) The Minister may, in determining the amount of any grant to a municipality under this section, deduct from the amount that might otherwise be payable

Deduction of certain amounts from grant otherwise payable.

(a) an amount that, in the opinion of the Minister, represents

(i) the value of a service that is customarily furnished by the municipality to real property in the municipality and that Her Majesty does not accept in respect of federal property in the municipality, or

(ii) the value of a service customarily furnished by municipalities that is furnished to taxable property in the municipality by Her Majesty; and

(b) such other amount as the Minister considers appropriate having regard to the existence of any special circumstances arising out of any heavy concentration of federal property in the municipality.

(4) Where, in preparing its budget for a tax year, a municipality has not, in the opinion of the Minister, taken into account the full amount of any grant that may be made under this section, the Minister may, in determining the amount of that grant, make such adjustment in the rate referred to in paragraph (a) of subsection (1), or in the rate referred to in paragraph (a) of subsection (2) or the denominator referred to in paragraph (b) of subsection (2),

Where full amount of grant not taken into account.

as the case may be, as, having regard to the amount of the grant or portion thereof not so taken into account, he considers appropriate."

4. (1) Subsection (1) of section 6 of the said Act is repealed and the following substituted therefor:

Grant in respect of property acquired after 1953.

"6. (1) A grant may, pursuant to this section, be made to a municipality in respect of any real property in the municipality (other than federal property) referred to in subparagraph (ii), (iii) or (iv) of paragraph (c) of section 2 that was acquired by Her Majesty in right of Canada after 1953 and that was, immediately prior to such acquisition, taxable property."

(2) Paragraph (a) of subsection (2) of section 6 of the said Act is repealed and the following substituted therefor:

"(a) in the tax year of the municipality next following that during which the property referred to in subsection (1) was acquired by Her Majesty an amount equal to the total amount of the real estate tax levied in respect of that property for the tax year in which it was so acquired;"

(3) Subsection (3) of section 6 of the said Act is repealed and the following substituted therefor:

Taxes recovered or received to be deducted.

"(3) The amount of real estate taxes that a municipality may recover or has received from any person in respect of any real property referred to in subsection (1) for a tax year shall be deducted by the Minister from a grant made under this section in respect of such property and tax year."

(4) Subsections (4) and (5) of section 6 of the said Act are repealed and the following substituted therefor:

Application of subsection (1) of section 4.

"(4) In applying subsection (1) of section 4 to this section, the words "federal property" shall be construed as meaning property in respect of which a grant may be made under this section."

5. Subsection (3) of section 7 of the said Act is repealed and the following substituted therefor:

"Federal property."

"(3) For the purposes of this section, "federal property" includes any property referred to in subparagraphs (ii), (iii) and (vii) of paragraph (c) of section 2."

6. Section 8 of the said Act is repealed.

7. Sections 9 and 10 of the said Act are repealed and the following substituted therefor:

Grant to City of Ottawa in respect of property in section 2(c) (vii).

"9. A grant may be made to the City of Ottawa in an amount that, in the opinion of the Minister, is a reasonable compensation for the expenses incurred by that City in furnishing services to the property referred to in subparagraph (vii) of paragraph (c) of section 2.

Regulations
to provide
other grants.

"10. The Governor in Council may make regulations to provide, out of the moneys provided by Parliament, grants to municipalities, other than cities, towns or villages, in amounts that, in the opinion of the Minister, represent the expenses incurred by such municipalities by reason of the existence within or near their borders of real property forming part of any defence establishment referred to in subparagraph (iv) of paragraph (c) of section 2."

8. Notwithstanding sections 3, 4 and 6 of this Act, a grant in respect of a municipal tax year commencing before the 1st day of January, 1957, may be made under section 5, 6 or 8 of the *Municipal Grants Act* as in force immediately prior to the coming into force of this Act if application therefor is made prior to the 1st day of October, 1957, but not otherwise, and no grant in respect of such a municipal tax year shall be made under section 5 or 6 of that Act as amended by this Act.

9. This Act shall be deemed to have come into force on the 1st day of January, 1957.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5 - 6 ELIZABETH II.

CHAP. 11

An Act to Implement a Convention Between Canada and the United States of America for the Protection, Preservation and Extension of the Sockeye Salmon Fisheries in the Fraser River System, signed at Washington on the 26th day of May, 1930, and a Protocol thereto signed at Ottawa on the 28th day of December, 1956.

[Assented to 28th March, 1957.]

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

SHORT TITLE.

1. This Act may be cited as the *Pacific Salmon Fisheries Convention Act*. Short title.

INTERPRETATION.

2. In this Act,
- | | |
|---|-------------------------------|
| (a) "Commission" means the International Pacific Salmon Fisheries Commission established under the Convention; | Definitions.
"Commission." |
| (b) "Convention" means the Convention between Canada and the United States of America for the Protection, Preservation and Extension of the Sockeye Salmon Fisheries in the Fraser River System and the Protocol thereto set out in the Schedule; | "Convention." |
| (c) "convention waters" means the waters defined in Article I of the Convention; | "Convention waters." |
| (d) "fishing vessel" means any vessel used in or out-fitted for | "Fishing vessel." |
| (i) catching or processing fish, or | |
| (ii) transporting fish from fishing grounds; | |
| (e) "Minister" means the Minister of Fisheries; | "Minister." |
| (f) "pink salmon" means the species known as <i>Oncorhynchus gorbuscha</i> ; | "Pink salmon." |

- “Protection officer.” (g) “protection officer” means
 (i) a fishery officer within the meaning of the *Fisheries Act*, or
 (ii) any other person authorized by the Minister to enforce this Act; and
- “Sockeye salmon.” (h) “sockeye salmon” means the species of fish known as *Oncorhynchus nerka*.

GENERAL.

- Convention approved. 3. The Convention is hereby approved and confirmed.
- Regulations. 4. The Governor in Council may make regulations for carrying out and giving effect to the provisions of the Convention, the orders and regulations adopted by the Commission under the authority thereof, and any other thing done by the Commission thereunder.

OFFENCE AND PENALTY.

- Offence and penalty. 5. Every person who violates a regulation made under this Act is guilty of an offence against this Act and is liable upon summary conviction to a fine not exceeding one thousand dollars, or to imprisonment for a term not exceeding one year, or to both such fine and such imprisonment.

SEIZURE, ARREST AND FORFEITURE.

- Seizures. 6. (1) A protection officer may, anywhere in the convention waters except the territorial waters of the United States, seize
 (a) any fishing vessel belonging to or operated by a citizen, national or resident of Canada by means of or in relation to which vessel he suspects on reasonable grounds that an offence against this Act was committed:
 (b) any fishing vessel belonging to or operated by a citizen, national or resident of the United States by means of or in relation to which vessel he suspects on reasonable grounds that an offence against this Act was committed in the territorial waters of Canada;
 (c) any goods aboard a fishing vessel described in paragraph (a) or (b), including fish, tackle, rigging, apparel, furniture, stores and cargo; or
 (d) a fishing vessel described in paragraph (a) or (b) and any of the goods mentioned in paragraph (c).
- Arrests. (2) A protection officer may, anywhere in the convention waters except the territorial waters of the United States, arrest without warrant,

(a) any citizen, national or resident of Canada whom he on reasonable grounds suspects of having committed an offence against this Act; or

(b) any citizen, national or resident of the United States whom he on reasonable grounds suspects of having committed an offence against this Act in the territorial waters of Canada.

(3) Subject to this section, the fishing vessel and goods seized under subsection (1) shall be retained in the custody of the protection officer making the seizure or shall be delivered into the custody of such person as the Minister may direct.

Custody of seized vessels, etc.

(4) Where fish or other perishable articles are seized under subsection (1) the protection officer or other person having the custody thereof may sell them, and the proceeds of the sale shall be paid to the Receiver General of Canada or shall be deposited in a chartered bank to the credit of the Receiver General of Canada.

Perishable goods.

7. (1) Where a person is convicted of an offence against this Act, the convicting court or judge may, in addition to any other penalty imposed, order that

Forfeiture.

(a) any fishing vessel seized under section 6 by means of or in relation to which the offence was committed,

(b) any goods aboard the fishing vessel, including fish, tackle, rigging, apparel, furniture, stores and cargo, or, if any of the goods have been sold under subsection (4) of section 6, the proceeds thereof, or

(c) the fishing vessel and any of the goods mentioned in paragraph (b), or the proceeds thereof, be forfeited, and upon such order being made the fishing vessel, goods or proceeds so ordered to be forfeited are forfeited to Her Majesty in right of Canada.

(2) Where a fishing vessel or goods have been seized under section 6 and proceedings in respect of the offence have been instituted, the court or judge may, with the consent of the protection officer who made the seizure, order re-delivery thereof to the accused upon security by bond, with two sureties, in an amount and form satisfactory to the Minister, being given to Her Majesty.

Re-delivery pending proceedings.

(3) Any fishing vessel or goods seized under section 6 or the proceeds realized from a sale thereof under subsection (4) of that section shall be returned or paid to the person from whom the fishing vessel or goods were taken if the Minister decides not to institute a prosecution in respect of the offence, and in any event shall be so returned or paid upon the expiration of three months from the day of seizure unless before that time proceedings in respect of the offence are instituted.

Return if no proceedings instituted.

Disposal of
forfeited
vessels, etc.

(4) Where proceedings in respect of an offence against this Act have been instituted and a fishing vessel or goods are at the final conclusion of the proceedings ordered to be forfeited, they may be disposed of as the Minister directs.

Return if no
forfeiture
ordered.

(5) Where a fishing vessel or goods have been seized under section 6 and proceedings in respect of the offence have been instituted, but the fishing vessel or goods or any proceeds realized from a sale thereof under subsection (4) of that section are not at the final conclusion of the proceedings ordered to be forfeited, they shall be returned or the proceeds shall be paid to the person from whom the fishing vessel or goods were taken, unless there has been a conviction and a fine imposed in which case the fishing vessel or goods may be detained until the fine is paid, or the fishing vessel and the goods may be sold under execution in satisfaction of the fine, or the proceeds realized from a sale of any of the goods under subsection (4) of section 6 may be applied in payment of the fine.

Seizure
where U.S.
citizen
involved.

S. (1) Whenever a protection officer suspects on reasonable grounds that any provision of the Convention or any order or regulation made thereunder has been violated, anywhere in convention waters except the territorial waters of Canada or the United States, he may, in accordance with the provisions of the Convention, anywhere in the convention waters except the territorial waters of the United States, seize and detain

- (a) any fishing vessel belonging to or operated by a national or inhabitant of the United States by means of or in relation to which he suspects on reasonable grounds that the violation was committed;
- (b) any goods aboard the fishing vessel, including fish, tackle, rigging, apparel, furniture, stores and cargo; or
- (c) the fishing vessel and any of the goods mentioned in paragraph (b).

Arrest.

(2) A protection officer may, in accordance with the provisions of the Convention, anywhere in convention waters except the territorial waters of the United States, arrest and detain without warrant any national or inhabitant of the United States whom he on reasonable grounds suspects of having violated, anywhere in convention waters except the territorial waters of Canada or the United States, any provision of the Convention or the regulations made thereunder.

Delivery to
U.S.
authorities.

(3) Whenever, pursuant to this section,

(a) a person is arrested and detained, or

(b) a vessel or goods are seized and detained,

such person, vessel or goods shall, in accordance with the provisions of the Convention, as soon as practicable at the place nearest to the place of seizure or at such other place

as may be agreed upon, be delivered by the protection officer who made the seizure to an authorized official of the United States to be dealt with in accordance with the law of the United States.

JURISDICTION OF COURTS.

9. All courts, justices of the peace and magistrates in Canada have the same jurisdiction with respect to offences under this Act as they have under sections 689 to 692 of the *Canada Shipping Act* with respect to offences under that Act, and the provisions of those sections apply to offences under this Act in the same manner and to the same extent as they apply to offences under the *Canada Shipping Act*. Jurisdiction
of courts,
etc.

REPEAL AND COMING INTO FORCE.

10. The *Sockeye Salmon Fisheries Convention Act* is repealed. Repeal.
R.S., c. 252.

11. This Act shall come into force on a day to be fixed by proclamation of the Governor in Council and shall continue in force until a day to be fixed by proclamation of the Governor in Council following upon the termination of the Convention, and no longer. Coming
into force.

SCHEDULE.

Convention between Canada and the United States of America for the protection, preservation and extension of the Sockeye Salmon Fisheries in the Fraser River System, signed at Washington on the 26th day of May, 1930.

HIS MAJESTY the King of Great Britain, Ireland, and the British dominions beyond the Seas, Emperor of India, in respect of the Dominion of Canada, and the President of the United States of America, recognizing that the protection, preservation and extension of the Sockeye Salmon Fisheries in the Fraser River System are of common concern to the Dominion of Canada and the United States of America; that the supply of this fish in recent years has been greatly depleted and that it is of importance in the mutual interest of both countries that this source of wealth should be restored and maintained, have resolved to conclude a Convention and to that end have named as their respective plenipotentiaries:—

His Majesty, for the Dominion of Canada:

The Honourable Vincent Massey, a member of His Majesty's Privy Council for Canada and His Envoy Extraordinary and Minister Plenipotentiary for Canada at Washington; and

The President of the United States of America:

Mr. Henry L. Stimson, Secretary of State of the United States of America;

Who, after having communicated to each other their full powers, found in good and due form, have agreed upon the following Articles:

ARTICLE I.

The provisions of this Convention and the orders and regulations issued under the authority thereof shall apply, in the manner and to the extent hereinafter provided in this Convention, to the following waters:

1. The territorial waters and the high seas westward from the western coast of the Dominion of Canada and the United States of America and from a direct line drawn from Bonilla Point, Vancouver Island, to the lighthouse on Tatoosh Island, Washington—which line marks the entrance to Juan de Fuca Strait—and embraced between 48 and 49 degrees north latitude, excepting therefrom, however, all the waters of Barklay Sound, eastward of a straight line drawn from Amphitrite Point to Cape Beale and all the waters of Nitinat Lake and the entrance thereto.

2. The waters included within the following boundaries:

Beginning at Bonilla Point, Vancouver Island, thence along the aforesaid direct line drawn from Bonilla Point to Tatoosh Lighthouse, Washington, described in paragraph numbered 1 of this Article, thence to the nearest point of Cape Flattery, thence following the southerly shore of Juan de Fuca Strait to Point Wilson, on Quimper Peninsula,

thence in a straight line to Point Partridge on Whidbey Island, thence following the western shore of the said Whidbey Island, to the entrance to Deception Pass, thence across said entrance to the southern side of Reservation Bay, on Fidalgo Island, thence following the western and northern shore line of the said Fidalgo Island to Swinomish Slough, crossing the said Swinomish Slough, in line with the track of the Great Northern Railway, thence northerly following the shore line of the mainland to Atkinson Point at the northerly entrance to Burrard Inlet, British Columbia, thence in a straight line to the southern end of Bowen Island, thence westerly following the southern shore of Bowen Island to Cape Roger Curtis, thence in a straight line to Gower Point, thence westerly following the shore line to Welcome Point on Seechelt Peninsula, thence in a straight line to Point Young on Lasqueti Island, thence in a straight line to Dorcas Point on Vancouver Island, thence following the eastern and southern shores of the said Vancouver Island to the starting point at Bonilla Point, as shown on the British Admiralty Chart Number 579, and on the United States Coast and Geodetic Survey Chart Number 6300, as corrected to March 14, 1930, copies of which are annexed to this Convention and made a part thereof.

3. The Fraser River and the streams and lakes tributary thereto.

The High Contracting Parties engage to have prepared as soon as practicable charts of the waters described in this Article, with the above described boundaries thereof and the international boundary indicated thereon. Such charts, when approved by the appropriate authorities of the Governments of the Dominion of Canada and the United States of America, shall be considered to have been substituted for the charts annexed to this Convention and shall be authentic for the purposes of the Convention.

The High Contracting Parties further agree to establish within the territory of the Dominion of Canada and the territory of the United States of America such buoys and marks for the purposes of this Convention as may be recommended by the Commission hereinafter authorized to be established, and to refer such recommendations as the Commission may make as relate to the establishment of buoys or marks at points on the international boundary to the International Boundary Commission, Canada and United States-Alaska, for action pursuant to the provisions of the Treaty between His Majesty in respect of Canada and the United States of America, respecting the boundary between the Dominion of Canada and the United States of America, signed February 24, 1925.

ARTICLE II.

The High Contracting Parties agree to establish and maintain a commission to be known as the International Pacific Salmon Fisheries Commission, hereinafter called the Commission consisting of six members, three on the part of the Dominion of Canada, and three on the part of the United States of America.

The Commissioners on the part of the Dominion of Canada shall be appointed by His Majesty on the recommendation of the Governor General in Council. The Commissioners on the part of the United States of America shall be appointed by the President of the United States of America.

The Commissioners appointed by each of the High Contracting Parties shall hold office during the pleasure of the High Contracting Party by which they were appointed.

The Commission shall continue in existence so long as this convention shall continue in force, and each High Contracting Party shall have power to fill and shall fill from time to time vacancies which may occur in its representation on the Commission in the same manner as the original appointments are made. Each High Contracting Party shall pay the salaries and expenses of its own Commissioners, and joint expenses incurred by the Commission shall be paid by the two High Contracting Parties in equal moieties.

ARTICLE III.

The Commission shall make a thorough investigation into the natural history of the Fraser River sockeye salmon, into hatchery methods, spawning ground conditions and other related matters. It shall conduct the sockeye salmon fish cultural operations in the waters described in paragraphs numbered 2 and 3 of Article I of this Convention, and to that end it shall have power to improve spawning grounds, construct, and maintain hatcheries, rearing ponds and other such facilities as it may determine to be necessary for the propagation of sockeye salmon in any of the waters covered by this Convention, and to stock any such waters with sockeye salmon by such methods as it may determine to be most advisable. The Commission shall also have authority to recommend to the Governments of the High Contracting Parties removing or otherwise overcoming obstructions to the ascent of sockeye salmon, that may now exist or may from time to time occur, in any of the waters covered by this Convention, where investigation may show such removal of or other action to overcome obstructions to be desirable. The Commission shall make an annual report to the two Governments as to the investigations which it has made and other action which it has taken in execution of the provisions of this Article, or of other Articles of this Convention.

The cost of all work done pursuant to the provisions of this Article, or of other Articles of this Convention, including removing or otherwise overcoming obstructions that may be approved, shall be borne equally by the two Governments, and the said Governments agree to appropriate annually such money as each may deem desirable for such work in the light of the reports of the Commission.

ARTICLE IV.

The Commission is hereby empowered to limit or prohibit taking sockeye salmon in respect of all or any of the waters described in Article I of this Convention, provided that when any order is adopted by the Commission limiting or prohibiting taking sockeye salmon in any of the territorial waters or on the High Seas described in paragraph numbered 1 of Article I, such order shall extend to all such territorial waters and High Seas, and, similarly, when in any of the Canadian waters embraced in paragraphs numbered 2 and 3 of Article I, such order shall extend to all such Canadian waters, and when in any of the waters of the United States of America embraced in paragraph numbered 2 of Article I, such order shall extend to all such waters of the United States of America, and provided further, that no order limiting or prohibiting taking sockeye salmon adopted by the Commission shall be construed to suspend or otherwise affect the requirements of the laws of the Dominion of Canada or of the State of Washington as to the procuring of a licence to fish in the waters on their respective sides of the boundary, or in their respective territorial waters embraced in paragraph numbered 1 of Article I of this Convention, and provided further that any order adopted by the Commission limiting or prohibiting taking sockeye salmon on the High Seas embraced in paragraph numbered 1 of Article I of this Convention shall apply only to nationals and inhabitants and vessels and boats of the Dominion of Canada and the United States of America.

Any order adopted by the Commission limiting or prohibiting taking sockeye salmon in the waters covered by this Convention, or any part thereof, shall remain in full force and effect unless and until the same be modified or set aside by the Commission. Taking sockeye salmon in said waters in violation of an order of the Commission shall be prohibited.

ARTICLE V.

In order to secure a proper escapement of sockeye salmon during the spring or chinook salmon fishing season, the Commission may prescribe the size of the meshes in all fishing gear and appliances that may be operated during said season in the Canadian waters and/or the waters of the United States of America described in Article I of this Convention. At all seasons of the year the Commission may prescribe the size of the meshes in all salmon fishing gear and appliances that may be operated on the High Seas embraced in paragraph numbered 1 of Article I of this Convention, provided, however, that in so far as concerns the High Seas, requirements prescribed by the Commission under the authority of this paragraph shall apply only to nationals and inhabitants and vessels and boats of the Dominion of Canada and the United States of America.

Whenever, at any other time than the spring or chinook salmon fishing season, the taking of sockeye salmon in Canadian waters or in waters of the United States of America is not prohibited under an

order adopted by the Commission, any fishing gear or appliance authorized by the laws of the Dominion of Canada may be used in Canadian waters by any person thereunto duly authorized, and any fishing gear or appliance authorized by the State of Washington may be used in waters of the United States of America by any person thereunto authorized by the State of Washington. Whenever the taking of sockeye salmon on the High Seas embraced in paragraph numbered 1 of Article I of this Convention is not prohibited, under an order adopted by the Commission, to the nationals or inhabitants or vessels or boats of the Dominion of Canada or the United States of America, only such salmon fishing gear and appliances as may have been approved by the Commission may be used on such High Seas by said nationals, inhabitants, vessels or boats.

ARTICLE VI.

No action taken by the Commission under the authority of this Convention shall be effective unless it is affirmatively voted for by at least two of the Commissioners of each Contracting Party.

ARTICLE VII.

Inasmuch as the purpose of this Convention is to establish for the High Contracting Parties, by their joint effort and expense, a fishery that is now largely nonexistent, it is agreed by the High Contracting Parties that they should share equally in the fishery. The Commission shall, consequently, regulate the fishery with a view to allowing, as nearly as may be practicable, an equal portion of the fish that may be caught each year to be taken by the fishermen of each High Contracting Party.

ARTICLE VIII.

Each High Contracting Party shall be responsible for the enforcement of the orders and regulations adopted by the Commission under the authority of this Convention, in the portion of its waters covered by the Convention.

Except as hereinafter provided in Article IX of this Convention, each High Contracting Party shall be responsible, in respect of its own nationals and inhabitants and vessels and boats, for the enforcement of the orders and regulations adopted by the Commission, under the authority of this Convention, on the High Seas embraced in paragraph numbered 1 of Article I of the Convention.

Each High Contracting Party shall acquire and place at the disposition of the Commission any land within its territory required for the construction and maintenance of hatcheries, rearing ponds and other such facilities as set forth in Article III.

ARTICLE IX.

Every national or inhabitant, vessel or boat of the Dominion of Canada or of the United States of America, that engages in sockeye salmon fishing on the High Seas embraced in paragraph numbered 1 of Article I of this Convention, in violation of an order or regulation

adopted by the Commission, under the authority of this Convention, may be seized and detained by the duly authorized officers of either High Contracting Party, and when so seized and detained shall be delivered by the said officers, as soon as practicable, to an authorized official of the country to which such person, vessel or boat belongs, at the nearest point to the place of seizure, or elsewhere, as may be agreed upon with the competent authorities. The authorities of the country to which a person, vessel or boat belongs alone shall have jurisdiction to conduct prosecutions for the violation of any order or regulation, adopted by the Commission in respect of fishing for sockeye salmon on the High Seas embraced in paragraph numbered 1 of Article I of this Convention, or of any law or regulation which either High Contracting Party may have made to carry such order or regulation of the Commission into effect, and to impose penalties for such violations; and the witnesses and proofs necessary for such prosecutions, so far as such witnesses or proofs are under the control of the other High Contracting Party, shall be furnished with all reasonable promptitude to the authorities having jurisdiction to conduct the prosecutions.

ARTICLE X.

The High Contracting Parties agree to enact and enforce such legislation as may be necessary to make effective the provisions of this Convention and the orders and regulations adopted by the Commission under the authority thereof, with appropriate penalties for violations.

ARTICLE XI.

The present Convention shall be ratified by His Majesty in accordance with constitutional practice and by the President of the United States of America, by and with the advice and consent of the Senate thereof, and it shall become effective upon the date of the exchange of ratifications which shall take place at Washington as soon as possible and shall continue in force for a period of sixteen years, and thereafter until one year from the day on which either of the High Contracting Parties shall give notice to the other of its desire to terminate it.

In witness whereof, the respective plenipotentiaries have signed the present Convention, and have affixed their seals thereto.

Done in duplicate at Washington, the twenty-sixth day of May, one thousand nine hundred and thirty.

VINCENT MASSEY,
HENRY L. STIMSON.

PROTOCOL
BETWEEN
THE GOVERNMENT OF CANADA
AND
THE GOVERNMENT OF
THE UNITED STATES OF AMERICA
TO THE
CONVENTION FOR THE PROTECTION, PRESERVATION AND EXTENSION
OF THE
SCKEYK SALMON FISHERIES IN THE FRASER RIVER SYSTEM
SIGNED AT
WASHINGTON ON THE 26TH DAY OF MAY 1930.

The Government of Canada and the Government of the United States of America, desiring to coordinate the programs for the conservation of the sockeye and pink salmon stocks of common concern by amendment of the Convention between Canada and the United States of America for the Protection, Preservation and Extension of the Sockeye Salmon Fisheries in the Fraser River System, signed at Washington on the 26th day of May, 1930, hereinafter referred to as the Convention,

Have agreed as follows:

ARTICLE I.

The Convention as amended by the present Protocol shall apply to pink salmon with the following exception:

The understanding stipulated in the Protocol of Exchange of Ratifications signed at Washington on the 28th day of July, 1937, which provides that "the Commission shall not promulgate or enforce regulations until the scientific investigations provided for in the Convention have been made, covering two cycles of sockeye salmon runs, or eight years;" shall not apply to pink salmon.

ARTICLE II.

The following words shall be deleted from the first sentence of Article IV of the Convention:

“ . . . that when any order is adopted by the Commission limiting or prohibiting taking sockeye salmon in any of the territorial waters or on the High Seas described in paragraph numbered 1 of Article I, such order shall extend to all such territorial waters and High Seas, and, similarly, when in any of the Canadian waters embraced in paragraphs numbered 2 and 3 of Article 1, such order shall extend to all such Canadian waters, and when in any of the waters of the United States of America embraced in paragraph numbered 2 of Article I, such order shall extend to all such waters of the United States of America, and provided further . . . ”

ARTICLE III.

The following paragraph shall be added to Article VI of the Convention:

“All regulations made by the Commission shall be subject to approval of the two Governments with the exception of orders for the adjustment of closing or opening of fishing periods and areas in any fishing season and of emergency orders required to carry out the provisions of the Convention.”

ARTICLE IV.

Article VII of the Convention shall be replaced by the following Article:

“The Commission shall regulate the fisheries for sockeye and for pink salmon with a view to allowing, as nearly as practicable, an equal portion of such sockeye salmon as may be caught each year and an equal portion of such pink salmon as may be caught each year to be taken by the fishermen of each Party.”

ARTICLE V.

Paragraph (3) of the understandings stipulated in the Protocol of Exchange of Ratifications signed at Washington on the 28th day of July, 1937, shall be amended to read as follows:

“That the Commission shall set up an Advisory Committee composed of six persons from each country who shall be representatives of the various branches of the industry including, but not limited to, purse seine, gill net, troll, sport fishing and processing, which Advisory Committee shall be invited to all non-executive meetings of the Commission and shall be given full opportunity to examine and to be heard on all proposed orders, regulations or recommendations.”

ARTICLE VI.

1. The Parties shall conduct a coordinated investigation of pink salmon stocks which enter the waters described in Article I of the Convention for the purpose of determining the migratory movements of such stocks. That part of the investigation to be carried out in the waters described in Article I of the Convention shall be carried out by the Commission.

2. Except with regard to that part of the investigation to be carried out by the Commission, the provisions of Article III of the Convention with respect to the sharing of cost shall not apply to the investigation referred to in this Article.

3. The Parties shall meet in the seventh year after the entry into force of this Protocol to examine the results of the investigation referred to in this Article and to determine what further arrangements for the conservation of pink salmon stocks of common concern may be desirable.

ARTICLE VII.

Nothing in the Convention or this Protocol shall preclude the Commission from recording such information on stocks of salmon other than sockeye or pink salmon as it may acquire incidental to its activities with respect to sockeye and pink salmon.

ARTICLE VIII.

The present Protocol shall be ratified and the exchange of the instruments of ratification shall take place in Ottawa as soon as possible. It shall come into force on the day of the exchange of the instruments of ratification.

IN WITNESS WHEREOF the undersigned, duly authorized by their respective Governments, have signed this Protocol and have affixed thereto their seals.

Done in duplicate at Ottawa this 28th day of December, 1956.

For the Government of Canada:

Sgd. JAMES SINCLAIR

For the Government of the United
States of America:

Sgd. LIVINGSTON P. MERCHANT

Sgd. WM. C. HERRINGTON

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5-6 ELIZABETH II.

CHAP. 12

An Act to amend the Quebec Savings Banks Act.

[Assented to 28th March, 1957.]

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows: 1953-54, c. 41.

1. Subsection (14) of section 47 of the *Quebec Savings Banks Act* is repealed and the following substituted therefor:

"(14) At or after the annual general meeting any shareholder is entitled, on application, to be furnished by the directors with a copy of the statement and report submitted to the meeting, and a copy thereof shall be forwarded to the Minister within four weeks after the meeting."

Copies for shareholders and Minister.

2. (1) Subsections (1) and (2) of section 55 of the said Act are repealed and the following substituted therefor:

"55. (1) The bank shall at all times maintain a cash reserve in the form of notes of or deposits with the Bank of Canada or of deposits with a chartered bank in Canadian currency and such reserve shall be not less than five per cent of such of its deposit liabilities as are payable in Canadian currency."

Cash reserve.

(2) The bank shall at all times maintain a reserve, in addition to that required by subsection (1), equal to at least fifteen per cent of such of its deposit liabilities as are payable in Canadian currency in the form of

Additional reserve.

(a) notes of or deposits with the Bank of Canada or of deposits with a chartered bank in Canadian currency, or

(b) securities of or guaranteed by the Government of Canada or of a province."

(2) Section 55 of the said Act is further amended by adding thereto the following subsection:

"(4) The bank shall also maintain adequate reserves against liabilities payable in foreign currencies."

Reserve for foreign liabilities.

3. Section 59 of the said Act is repealed and the following substituted therefor:

Idem.

"59. The bank may invest in

- (a) the securities and preferred shares of a corporation incorporated in Canada
 - (i) the common shares of which are listed on a recognized stock exchange, or more than one-half the common shares of which are owned by a corporation incorporated in Canada whose common shares are listed on a recognized stock exchange,
 - (ii) that has, in each of its last five financial years ended less than one year before the date of the investment, paid in cash, out of income earned in the year of payment,
 - (A) a dividend on all its outstanding capital stock, or
 - (B) interest in full upon all of its outstanding securities, and
 - (iii) that has an unimpaired paid-up capital and earned surplus in excess of five hundred thousand dollars;
- (b) the shares of a chartered bank that has, in each of its last five financial years ended less than one year before the date of the investment, paid in cash, on all its outstanding capital stock, a dividend out of income earned in the year of payment; and
- (c) any other securities approved by the Treasury Board;

if the aggregate value of the investments on the books of the bank under this section, together with the market value of the proposed investment, does not exceed fifteen per cent of its deposit liabilities."

4. The said Act is further amended by adding thereto, immediately after section 59 thereof, the following section:

Idem.

59A. The bank may invest in the securities and shares of a corporation incorporated in Canada, other than one mentioned in section 58 or 59, the securities of which are not in default in respect of either principal or interest, if the aggregate value of the investments on the books of the bank under this section, together with the market value of the proposed investment, does not exceed fifty per cent of the paid-up capital and rest account of the bank."

5. Paragraph (g) of section 63 of the said Act is repealed and the following substituted therefor:

"(g) to any individual in an amount that, together with the amount owing by the individual to the bank in respect of any other loan under this section, does not, at the time of the loan, exceed five thousand dollars;"

6. Section 64 of the said Act is repealed and the following substituted therefor:

“64. (1) The bank may lend money and make advances on the security of a first mortgage or hypothec on improved real or immovable residential property in Canada if

Loans and advances on security of first mortgages.

(a) the loan is authorized by a resolution of the board of directors of the bank, and

(b) the amount of the loan does not exceed the lesser of
(i) sixty per cent of the value of the real or immovable property on which the mortgage or hypothec is taken, or

(ii) one hundred thousand dollars,
and the aggregate amount outstanding of

(c) loans made by the bank under this section,

(d) loans made by the bank under the *National Housing Act, 1954*, and

(e) mortgages and hypothecs invested in by the bank under section 60,
together with the proposed loan, does not exceed forty per cent of its deposit liabilities.

(2) In this section “improved real or immovable residential property” means land or immovable property upon which there is situate a building that constitutes a permanent improvement to the property or on which there is such a building in the process of construction, if at least one-half of the floor space of the building is used, or in the case of a building in the process of construction, is to be used, for residential purposes.

“Improved real or immovable residential property” defined.

(3) This section does not limit the authority of the bank to accept a mortgage or hypothec of any amount as part payment of the sale price of real or immovable property sold by the bank.

Mortgages as part payment.

(4) The provisions of section 71 do not apply to loans and advances made under this section.”

Interest rate.

7. Sections 81 and 82 of the said Act are repealed and the following substituted therefor:

“81. The principal of the Poor Fund of The Montreal City and District Savings Bank, which has been ascertained and settled at one hundred and eighty thousand dollars, shall continue invested and shall be held by the said bank in any of the securities mentioned in section 58.

Poor Fund of Montreal.

82. The principal of the Charity Fund of La Banque d'Économie de Québec, The Quebec Savings Bank, which has been ascertained and settled at eighty-three thousand dollars, shall continue invested and shall be held by the said bank in any of the securities mentioned in section 58.”

Charity Fund of Quebec.

8. Subsection (2) of section 93 of the said Act is repealed and the following substituted therefor:

Publication.

“(2) The Minister shall, in each year, cause the information contained in the returns made under section 85, 86 or 87 in that year to be published in the *Canada Gazette* within thirty days after the expiry of the time prescribed by or pursuant to this Act for making the return.”

9. Schedule A to the said Act is repealed and the following substituted therefor:

“SCHEDULE A

Return of Assets and Liabilities

of the.....Bank
as at the.....day of.....19..
(omitting cents)

ASSETS

- 1. Notes of and deposits with Bank of Canada and deposits with chartered banks in Canadian currency.. \$
- 2. Other cash, deposits with and balances due from other banks.....
- 3. Government of Canada direct and guaranteed securities, not exceeding amortized value.....
- 4. Canadian provincial government direct and guaranteed securities, not exceeding amortized value....
- 5. Canadian municipal and school corporation securities, not exceeding market value.....
- 6. Other Canadian securities and shares, not exceeding market value.....
- 7. Securities and shares, other than Canadian, not exceeding market value.....
- 8. Mortgages and hypothecs insured under the *National Housing Act, 1954*.....
- 9. Other mortgages and hypothecs, less provision for estimated loss.....
- 10. Loans otherwise secured, less provision for estimated loss.....
- 11. Loans without security, less provision for estimated loss.....
- 12. Poor Fund or Charity Fund investments.....
- 13. Bank premises at cost, less amounts written off.....
- 14. Other assets.....

\$

LIABILITIES

1.	Deposits by Government of Canada.....	\$
2.	Deposits by Canadian provincial governments.....	
3.	Deposit liabilities to the public.....	
4.	Advances from Bank of Canada, secured.....	
5.	Advances from chartered banks, secured.....	
6.	Poor Fund or Charity Fund Trust.....	
7.	Other liabilities.....	
8.	Capital paid up.....	
9.	Rest account.....	
10.	Undivided profits.....	
		<hr/>
		\$
		<hr/>

SUPPLEMENTARY INFORMATION

- (1) Aggregate book value of investments under section 59 of the *Quebec Savings Banks Act*..... \$
- (2) Aggregate book value of investments under section 59A of the *Quebec Savings Banks Act*.....
- (3) Aggregate amount of loans to directors and firms of which they are members, and loans for which they are guarantors.
- (4) Aggregate amount of loans under section 63 of the *Quebec Savings Banks Act*.....”

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5 - 6 ELIZABETH II.

CHAP. 13

An Act for granting to Her Majesty certain sums of money for the public service of the financial year ending the 31st March, 1958.

[Assented to 1st April, 1957.]

MOST GRACIOUS SOVEREIGN,

WHEREAS it appears by messages from His Excellency, the Right Honourable Vincent Massey, etc., etc., Governor General of Canada, and the estimates accompanying the said messages, that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial year ending the 31st day of March, 1958, and for other purposes connected with the public service: May it therefore please Your Majesty, that it may be enacted, and be it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, that:

1. This Act may be cited as the *Appropriation Act No. 3, 1957*. Preamble.

2. From and out of the Consolidated Revenue Fund, there may be paid and applied a sum not exceeding in the whole two hundred and seventy-five million, two hundred and seventy-nine thousand, eight dollars and thirty-four cents, towards defraying the several charges and expenses of the public service, from the 1st day of April, 1957, to the 31st day of March, 1958, not otherwise provided for, and being one-twelfth of the total of the amounts of the items set forth in the Main Estimates for the fiscal year ending the 31st day of March, 1958, as laid before the House of Commons at the present session of Parliament. \$275,279,008.34
granted for
1957-58.

3. From and out of the Consolidated Revenue Fund, there may be paid and applied a sum not exceeding in the whole one million, six hundred and five thousand, nine hundred \$1,605,946.59
granted for
1957-58.

and forty-six dollars and fifty-nine cents, towards defraying the several charges and expenses of the public service, from the 1st day of April, 1957, to the 31st day of March, 1958, not otherwise provided for, and being one-twelfth of the total of the amounts of the several items set forth in the Supplementary Estimates for the fiscal year ending the 31st day of March, 1958, as laid before the House of Commons at the present session of Parliament.

Account to
be rendered.
R.S., c. 116.

4. Sums expended under the authority of this Act shall be accounted for in the Public Accounts in conformity with section 64 of the *Financial Administration Act*.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5 - 6 ELIZABETH II.

CHAP. 14

An Act for granting Her Majesty certain sums of money for the public service of the financial year ending the 31st March, 1958.

[Assented to 12th April, 1957.]

MOST GRACIOUS SOVEREIGN,

WHEREAS it appears by messages from His Excellency, the Right Honourable Vincent Massey, etc., etc., Governor General of Canada, and the estimates accompanying the said messages, that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial year ending the 31st day of March, 1958, and for other purposes connected with the public service: May it therefore please your Majesty, that it may be enacted, and be it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, that: Preamble.

1. This Act may be cited as the *Appropriation Act* No. 4, 1957. Short title.

2. From and out of the Consolidated Revenue Fund, there may be paid and applied a sum not exceeding in the whole one billion, six hundred and fifty-one million, six hundred and seventy-four thousand and fifty dollars, towards defraying the several charges and expenses of the public service, from the 1st day of April, 1957, to the 31st day of March, 1958, not otherwise provided for, and being one-half of the total of the amounts of the items set forth in the Main Estimates for the fiscal year ending the 31st day of March, 1958, as laid before the House of Commons at the present session of Parliament. \$1,651,674,050
granted for
1957-58.

3. From and out of the Consolidated Revenue Fund, there may be paid and applied, in addition to the amount granted therefor by section 2, a sum not exceeding in \$7,298,566.67
granted for
1957-58.

the whole seven million, two hundred and ninety-eight thousand, five hundred and sixty-six dollars and sixty-seven cents, towards defraying the several charges and expenses of the public service, from the 1st day of April, 1957, to the 31st day of March, 1958, not otherwise provided for, and being one-third of the total of the amounts of the several items set forth in Schedule A.

\$697,069.25
granted for
1957-58.

4. From and out of the Consolidated Revenue Fund, there may be paid and applied, in addition to the amount granted therefor by section 2, a sum not exceeding in the whole six hundred and ninety-seven thousand, sixty-nine dollars and twenty-five cents, towards defraying the several charges and expenses of the public service, from the 1st day of April, 1957, to the 31st day of March, 1958, not otherwise provided for, and being one-quarter of the total of the amounts of the several items set forth in Schedule B.

\$3,640,012.17
granted for
1957-58.

5. From and out of the Consolidated Revenue Fund, there may be paid and applied, in addition to the amount granted therefor by section 2, a sum not exceeding in the whole three million, six hundred and forty thousand, twelve dollars and seventeen cents, towards defraying the several charges and expenses of the public service, from the 1st day of April, 1957, to the 31st day of March, 1958, not otherwise provided for, and being one-sixth of the total of the amounts of the several items set forth in Schedule C.

\$2,383,909.92
granted for
1957-58.

6. From and out of the Consolidated Revenue Fund, there may be paid and applied, in addition to the amount granted therefor by section 2, a sum not exceeding in the whole two million, three hundred and eighty-three thousand, nine-hundred and ninety-nine dollars and ninety-two cents, towards defraying the several charges and expenses of the public service, from the 1st day of April, 1957, to the 31st day of March, 1958, not otherwise provided for, and being one-twelfth of the total of the amounts of the several items set forth in Schedule D.

\$9,635,679.50
granted for
1957-58.

7. From and out of the Consolidated Revenue Fund, there may be paid and applied a sum not exceeding in the whole nine million, six hundred and thirty-five thousand, six hundred and seventy-nine dollars and fifty cents, towards defraying the several charges and expenses of the public service, from the 1st day of April, 1957, to the 31st day of March, 1958, not otherwise provided for, and being one-half of the total of the amounts of the items set forth in the Supplementary Estimates for the fiscal year ending the 31st day of March, 1958, as laid before the House of Commons at the present session of Parliament.

8. From and out of the Consolidated Revenue Fund, there may be paid and applied, in addition to the amount granted therefor by section 7, a sum not exceeding in the whole sixteen thousand, one hundred and sixty-six dollars and sixty-seven cents, towards defraying the several charges and expenses of the public service, from the 1st day of April, 1957, to the 31st day of March, 1958, not otherwise provided for, and being one-third of the total of the amounts of the several items set forth in Schedule E.

\$16,166.67
granted for
1957-58.

9. From and out of the Consolidated Revenue Fund, there may be paid and applied, in addition to the amount granted therefor by section 7, a sum not exceeding in the whole two hundred and eight thousand, three hundred and thirty-three dollars and thirty-four cents, towards defraying the several charges and expenses of the public service, from the 1st day of April, 1957, to the 31st day of March, 1958, not otherwise provided for, and being one-sixth of the total of the amounts of the several items set forth in Schedule F.

\$208,333.34
granted for
1957-58.

10. From and out of the Consolidated Revenue Fund, there may be paid and applied a sum not exceeding in the whole seven million dollars, towards defraying the charges and expenses of the public service, from the 1st day of September, 1957, to the 31st day of March, 1958, not otherwise provided for, and being two-sevenths of the amount of Item 663 in the Further Supplementary Estimates (1) for the fiscal year ending the 31st day of March, 1958, as laid before the House of Commons at the present session of Parliament, which said Item 663 (other than the amount thereof, except as provided herein) shall be deemed to be a part of this Act as if it were set out herein.

\$7,000,000.00
granted for
1957-58.

11. From and out of the Consolidated Revenue Fund, there may be paid and applied a sum not exceeding in the whole thirty million, five hundred and fifty-five thousand, five hundred and fifty-five dollars and fifty-six cents, towards defraying the several charges and expenses of the public service, from the 1st day of July, 1957, to the 31st day of March, 1958, not otherwise provided for, and being four-ninths of the amount of each of Items 664, 665, 666, 667, 669 and 670 in the Further Supplementary Estimates (1) for the fiscal year ending the 31st day of March, 1958, as laid before the House of Commons at the present session of Parliament, which said Items 664, 665, 666, 667, 669 and 670 (other than the amount of each thereof, except as provided herein) shall be deemed to be a part of this Act as if they were set out herein.

\$30,555,555.56
granted for
1957-58.

12. From and out of the Consolidated Revenue Fund, there may be paid and applied a sum not exceeding in the

\$1,000,000.00
granted for
1957-58.

whole one million dollars, towards defraying the charges and expenses of the public service, from the 1st day of April, 1957, to the 31st day of March, 1958, not otherwise provided for, and being two-thirds of the amount of Item 668 in the Further Supplementary Estimates (1) for the fiscal year ending the 31st day of March, 1958, as laid before the House of Commons at the present session of Parliament, which said Item 668 (other than the amount thereof, except as provided herein) shall be deemed to be a part of this Act as if it were set out herein.

Power to
raise loan of
\$1,000,000,000
for public
works and
general
purposes.
R.S., c. 116.

13. (1) The Governor in Council may, in addition to the sums now remaining unborrowed and negotiable of the loans authorized by Parliament, by any Act heretofore passed, raise by way of loan, under the provisions of the *Financial Administration Act*, by the issue and sale or pledge of securities of Canada, in such form, for such separate sums, at such rates of interest and upon such other terms and conditions as the Governor in Council may approve, such sum or sums of money, not to exceed in the whole the sum of one billion dollars, as may be required for public works and general purposes.

Lapse of
prior
borrowing
powers.

(2) All borrowing powers authorized by section 5 of chapter 3 and section 4 of chapter 32 of the Statutes of 1956 which are outstanding and unused shall expire on the date of the coming into force of this Act.

Account
to be
rendered.
R.S., c. 116.

14. Sums expended under the authority of this Act shall be accounted for in the Public Accounts in conformity with section 64 of the *Financial Administration Act*.

SCHEDULE A

Based on the Main Estimates, 1957-58. The amount hereby granted is \$7,298,566.67, being one-third of the total of the amounts of the several items in the said Estimates as contained in this Schedule.

SUMS granted to Her Majesty by this Act for the financial year ending 31st March, 1958, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		\$	\$
	ATOMIC ENERGY		
	ATOMIC ENERGY CONTROL BOARD		
52	Grants for Researches and Investigations with respect to Atomic Energy.....	400,000	
	CANADIAN BROADCASTING CORPORATION		
57	Grant towards the anticipated operating deficit and capital expenditures of the Television Service.....	12,000,000	
	EXTERNAL AFFAIRS		
	B—GENERAL		
	TERMINABLE SERVICES		
116	To provide for a Grant by the Canadian Government to the United Nations Refugee Fund.....	200,000	
117	Contribution to the United Nations Relief and Works Agency for Palestine Refugees in the Near East.....	750,000	
	FINANCE		
	SPECIAL		
131	To provide for the expenses of the Royal Commission on Canada's Economic Prospects, including the payment, notwithstanding the Civil Service Act, of honoraria or allowances as may be authorized by the Treasury Board to officers, clerks or employees permanently employed in the Civil Service for services rendered by them to the Commission..	150,000	
132	To provide for the expenses of a Royal Commission on Newfoundland, including the payment, notwithstanding the Civil Service Act, of honoraria or allowances as may be approved by the Treasury Board to officers, clerks or employees permanently employed in the Civil Service for services rendered by them to the Commission.....	50,000	
	FISHERIES		
	INTERNATIONAL COMMISSIONS		
156	To provide for Canadian share of expenses of the International Commission for the Northwest Atlantic Fisheries appointed pursuant to International Conventions for the investigation, protection and conservation of the fisheries of the Northwest Atlantic Ocean, dated at Washington, February 8, 1949.....	27,800	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$	\$
	NATIONAL FILM BOARD		
248	To provide for the dismantling, conversion and installation of existing equipment, acquisition of new equipment, removal expenses and other costs related to the transfer of the National Film Board to new building.....	57,052	
	NATIONAL HEALTH AND WELFARE		
	A—DEPARTMENT		
	NATIONAL HEALTH BRANCH		
	Grants to Health Organizations		
281	Grant towards the cost of the Ninth International Congress on Rheumatic Diseases to be held in Canada in 1957.....	10,000	
	NORTHERN AFFAIRS AND NATIONAL RESOURCES		
	FORESTRY BRANCH		
322	Forest Research Division— Construction or Acquisition of Buildings, Works, Land and Equipment.....	129,595	
324	Forestry Operations Division— Construction or Acquisition of Buildings, Works, Land and Equipment.....	91,560	
328	Forest Products Laboratories Division— Construction or Acquisition of Buildings, Works, Land and Equipment.....	1,732,623	
	PUBLIC WORKS		
	PUBLIC BUILDINGS CONSTRUCTION AND SERVICES		
	Acquisition, Construction and Improvements of Public Buildings		
355	Construction, acquisition, major repairs and improvements of, and plans and sites for, public buildings listed in the details of the Estimates, provided that Treasury Board may increase or decrease the amount within the vote to be expended on individual listed projects— Nova Scotia.....	1,986,000	
	ROYAL CANADIAN MOUNTED POLICE		
399	Land and Air Services— Construction or Acquisition of Buildings, Works, Land and Equipment.....	3,351,070	

SCHEDULE A—Concluded

No. of Vote	Service	Amount	Total
		\$	\$
	TRANSPORT		
	A—DEPARTMENT		
	RAILWAY AND STEAMSHIP SERVICES		
460	Construction or Acquisition of Auto-Ferry Vessels and Equipment as listed in the details of the Estimates, provided that Treasury Board may increase or decrease the amount within the vote to be expended upon individual listed projects.....	960,000	*21,895,700

* Net Total \$7,298,566.67

SCHEDULE B

Based on the Main Estimates, 1957-58. The amount hereby granted is \$697,069. 25, being one-quarter of the total of the amounts of the several items in the said Estimates as contained in this Schedule.

Sums granted to Her Majesty by this Act for the financial year ending 31st March, 1958, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		\$	\$
	FISHERIES		
	INTERNATIONAL COMMISSIONS		
153	To provide for Canadian share of expenses of the International Fisheries Commission appointed under Treaty dated March 2, 1953, between Canada and the United States for the preservation of the North Pacific Halibut Fisheries.	111,335	
158	To provide for Canadian share of expenses of the International Great Lakes Fishery Commission appointed pursuant to a Convention on Great Lakes between Canada and the United States, dated at Washington, September 10, 1954 (program formerly provided for under Great Lakes Fisheries Research Committee).....	455,750	
	NATIONAL HEALTH AND WELFARE		
	A—DEPARTMENT		
	NATIONAL HEALTH BRANCH		
	Health Services		
252	Immigration Medical Services.....	1,309,063	
	ROYAL CANADIAN MOUNTED POLICE		
397	Headquarters Administration, National Police Services and Training Establishments— Construction or Acquisition of Buildings, Works, Land and Equipment.....	912,129	
			*2,788,277

* Net total \$697,069.25

SCHEDULE C

Based on the Main Estimates, 1957-58. The amount hereby granted is \$3,640,012.17, being one-sixth of the total of the amounts of the several items in the said Estimates as contained in this Schedule.

Sums granted to Her Majesty by this Act for the financial year ending 31st March, 1958, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		\$	\$
	AGRICULTURE		
	EXPERIMENTAL FARMS SERVICE		
16	Branch Experimental Farms, Sub-Stations and Illustration Stations— Construction or Acquisition of Buildings, Works, Land and Equipment.....	3,046,200	
	CITIZENSHIP AND IMMIGRATION		
	IMMIGRATION BRANCH		
71	To provide, subject to the approval of Treasury Board, for Trans-Oceanic and Inland Transportation and Other Assistance for Immigrants and Settlers, including care en route and while awaiting employment; and to provide further for payments to the Provinces pursuant to agreements entered into, with the approval of the Governor in Council, in respect of expenses incurred by the Provinces for indigent immigrants.....	2,483,000	
	FINANCE		
	GENERAL ITEMS OF PAYROLL COSTS INCLUDING SUPERANNUATION PAYMENTS		
134	To provide, subject to the approval of the Treasury Board, for supplementing other votes for the payment of salaries, wages and other payroll charges.....	750,000	
	MINES AND TECHNICAL SURVEYS		
	A—DEPARTMENT		
	SURVEYS AND MAPPING BRANCH		
217	Geodetic Survey of Canada—Administration, Operation and Maintenance.....	577,258	
218	International Boundary Commission.....	62,748	
	Topographical Surveys, including expenses of the Canadian Board of Geographical Names—		
219	Administration, Operation and Maintenance.....	1,661,991	

SCHEDULE C—*Concluded*

No. of Vote	Service	Amount	Total
		\$	\$
	MINES AND TECHNICAL SURVEYS—<i>Concluded</i>		
	A—DEPARTMENT—<i>Concluded</i>		
	GEOLOGICAL SURVEY OF CANADA		
	Geological Surveys—		
227	Administration, Operation and Maintenance, including the expenses of the National Advisory Committee on Research in the Geological Sciences, an amount of \$1,875 for Canada's share of the cost of the Committee on Mineral Resources and Geology, London, England, and an amount of \$40,000 for Grants in aid of Geological Research in Canadian Universities.....	2,454,067	
	PUBLIC WORKS		
	PUBLIC BUILDINGS CONSTRUCTION AND SERVICES		
	Acquisition, Construction and Improvements of Public Buildings		
	Construction, acquisition, major repairs and improvements of, and plans and sites for, public buildings listed in the details of the Estimates, provided that Treasury Board may increase or decrease the amount within the vote to be expended on individual listed projects—		
361	Manitoba.....	1,711,000	
364	British Columbia.....	5,736,000	
	GENERAL		
391	To provide for balances required to complete any projects undertaken in previous fiscal years and for which no specific provision is made in the fiscal year 1957-58.....	900,000	
	TRADE AND COMMERCE		
	EXHIBITIONS		
422	Canadian participation in the Brussels Universal and International Exhibition, 1958.....	1,273,124	
	DOMINION BUREAU OF STATISTICS		
428	Census, including a contribution as detailed in the Estimates, the expenditure for which not to exceed the amount shown unless otherwise approved by Treasury Board.	632,011	
	BOARD OF GRAIN COMMISSIONERS (Canada Grain Act)		
	Canadian Government Elevators—		
432	Construction or Acquisition of Buildings, Works, Land and Equipment.....	552,674	
			*21,840,073

* Net total \$3,640,012.17

SCHEDULE D

Based on the Main Estimates, 1957-58. The amount hereby granted is \$2,383,999.92, being one-twelfth of the total of the amounts of the several items in the said Estimates as contained in this Schedule.

SUMS granted to Her Majesty by this Act for the financial year ending 31st March, 1958, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		\$	\$
	AGRICULTURE		
	PRODUCTION SERVICE		
28	Plant Protection.....	896,740	
	CITIZENSHIP AND IMMIGRATION		
	A—DEPARTMENT IMMIGRATION BRANCH		
69	Field and Inspectional Service, Canada, including \$10,000 for Grants to Immigrant Welfare Organizations.....	5,962,518	
	FINANCE		
	CONTINGENCIES AND MISCELLANEOUS		
129	Cost of Telephone Service at Ottawa for all Departments.....	1,184,600	
	MINES AND TECHNICAL SURVEYS		
	A—DEPARTMENT		
	SURVEYS AND MAPPING BRANCH		
221	Canadian Hydrographic Service— Administration, Operation and Maintenance, including Canada's Annual Contribution of \$4,125 to the International Hydrographic Bureau.....	3,395,513	
223	Legal Surveys and Aeronautical Charts, including a Grant of \$500 to the Canadian Institute of Surveying and Photogrammetry.....	689,686	
224	Provincial and Territorial Boundary Surveys.....	52,300	
	GEOGRAPHICAL BRANCH		
233	Geographical Branch—Administration, Operation and Maintenance, including a grant of \$250 to the Canadian Association of Geographers.....	284,580	
	DOMINION OBSERVATORIES		
234	Dominion Observatory, Ottawa and Field Stations— Administration, Operation and Maintenance, including membership fee of \$500 to the International Astronomical Union, a Grant of \$3,500 to the Royal Astronomical Society of Canada and a Grant of \$5,000 to the International Union of Geodesy and Geophysics to assist in defraying the cost of the Eleventh General Assembly of the Union to be held in Canada in 1957.....	588,560	

SCHEDULE D—Concluded

No. of Vote	Service	Amount	Total
		\$	\$
	NORTHERN AFFAIRS AND NATIONAL RESOURCES		
	NATIONAL PARKS BRANCH		
300	National Parks and Historic Sites Services— Administration, Operation and Maintenance.....	5,389,723	
	FORESTRY BRANCH		
321	Forest Research Division— Operation and Maintenance.....	1,230,175	
	POST OFFICE		
333	Departmental Administration, including an amount of \$250,000 to defray the expenses of the 1957 Congress of the Universal Postal Union to be held in Ottawa.....	2,091,516	
	TRADE AND COMMERCE		
	STANDARDS BRANCH		
424	Electricity and Gas Inspection Services.....	849,620	
425	Weights and Measures Inspection Services.....	888,919	
	BOARD OF GRAIN COMMISSIONERS (Canada Grain Act)		
430	Inspection and Weighing of Grain, and Related Services.. ..	3,974,435	
	VETERANS AFFAIRS		
503	Prosthetic Services— Supply, Manufacture and Administration.. ..	1,129,114	
			*28,607,999

* Net total \$2,383,999.92

SCHEDULE E

Based on the Supplementary Estimates, 1957-58. The amount hereby granted is \$16,166.67, being one-third of the total of the amounts of the several items in the said Estimates as contained in this Schedule.

Sums granted to Her Majesty by this Act for the financial year ending 31st March, 1958, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		\$	\$
	JUSTICE		
	A—DEPARTMENT		
	GENERAL		
626	Expenses of the Royal Commission on the Criminal Law relating to Criminal Sexual Psychopaths.....	7,500	
	TRANSPORT		
	A—DEPARTMENT		
	GENERAL		
654	To provide for the expenses of an inquiry into the coasting trade of Canada, authorized under the Inquiries Act including the payment, notwithstanding the Civil Service Act, of honoraria or allowances as may be authorized by the Treasury Board to officers, clerks or employees permanently employed in the Civil Service for services rendered by them in connection with the inquiry.....	41,000	
			*48,500

* Net total \$16,166.67

SCHEDULE F

Based on the Supplementary Estimates, 1957-58. The amount hereby granted is \$208,333.34, being one-sixth of the total of the amounts of the several items in the said Estimates as contained in this Schedule.

Sums granted to Her Majesty by this Act for the financial year ending 31st March, 1958, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		\$	\$
	FINANCE		
	GENERAL ITEMS OF PAYROLL COSTS INCLUDING SUPERANNUATION PAYMENTS		
621	To provide, subject to the approval of the Treasury Board, for supplementing other votes for the payment of salaries, wages and other payroll charges—Further amount required	750,000	
	PUBLIC WORKS		
	PUBLIC BUILDINGS CONSTRUCTION AND SERVICES		
	Acquisition, Construction and Improvements of Public Buildings		
	Construction, acquisition, major repairs and improvements of, and plans and sites for, public buildings listed in the details of the Estimates, provided that Treasury Board may increase or decrease the amount within the vote to be expended on individual listed projects—Further amount required—		
640	Manitoba.....	500,000	
			*1,250,000

* Net total \$208,333.34

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5 - 6 ELIZABETH II.

CHAP. 15

An Act to amend the Agricultural Products Marketing Act.

[Assented to 12th April, 1957.]

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows: R.S., c. 6.

1. The preamble and enacting clause of the *Agricultural Products Marketing Act* are repealed and the following substituted therefor:

“Whereas it is desirable to improve the methods and practices of marketing agricultural products of Canada; and whereas the legislatures of several of the provinces have enacted legislation respecting the marketing of agricultural products locally within the province; and whereas it is desirable to co-operate with the provinces and to enact a measure respecting the marketing of agricultural products in interprovincial and export trade; and whereas it is desirable to facilitate such marketing by authorizing the imposition of levies or charges for the equalization or adjustment among producers of the moneys realized from the marketing of the products: Therefore Her Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:” Preamble.

2. Section 2 of the said Act is repealed and the following substituted therefor:

“2. (1) The Governor in Council may by order grant authority to any board or agency authorized under the law of any province to exercise powers of regulation in relation to the marketing of any agricultural product locally within the province, to regulate the marketing of such agricultural product in interprovincial and export trade and for such purposes to exercise all or any powers like the powers exercisable by such board or agency in relation to the marketing of such agricultural product locally within the province. Governor in Council may grant authority to provincial boards.

Levies and
charges.

(2) The Governor in Council may by order grant to any board or agency mentioned in subsection (1) authority,

(a) in relation to the powers granted to such board or agency under the laws of any province with respect to the marketing of any agricultural product locally within the province, and

(b) in relation to the powers that may be granted to such board or agency under this Act with respect to the marketing of any agricultural product in inter-provincial and export trade,

to fix, impose and collect levies or charges from persons engaged in the production or marketing of the whole or any part of any agricultural product and for such purpose to classify such persons into groups and fix the levies or charges payable by the members of the different groups in different amounts, to use such levies or charges for the purposes of such board or agency, including the creation of reserves, and the payment of expenses and losses resulting from the sale or disposal of any such agricultural product, and the equalization or adjustment among producers of any agricultural product of moneys realized from the sale thereof during such period or periods of time as the board or agency may determine.

(3) The Governor in Council may by order revoke any authority granted under this section."

3. Section 4 of the said Act is repealed and the following substituted therefor:

Offence.

"**4.** (1) Every person who violates any regulation, or any order, rule or regulation made by any board or agency under this Act with reference to the marketing of an agricultural product in interprovincial and export trade, is guilty of an offence and is liable on summary conviction to a fine not exceeding five hundred dollars or to imprisonment for a term not exceeding three months or to both fine and imprisonment.

Onus.

(2) In any prosecution for an offence under this Act, the act or omission complained of, in respect of which the prosecution was instituted, shall, unless the accused proves the contrary, be deemed to relate to the marketing of an agricultural product in interprovincial and export trade."

5 - 6 ELIZABETH II.

CHAP. 16

An Act to implement an Agreement between Canada and the Netherlands for the Avoidance of Double Taxation with respect to Income Tax.

[Assented to 12th April, 1957.]

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

1. This Act may be cited as the *Canada-Netherlands Income Tax Agreement Act, 1957*. Short title.
2. The Agreement entered into between Canada and the Netherlands, set out in the Schedule, is approved and declared to have the force of law in Canada. Agreement approved.
3. In the event of any inconsistency between the provisions of this Act, or the Agreement, and the operation of any other law, the provisions of this Act and the Agreement prevail to the extent of the inconsistency. Inconsistent laws.
4. The Minister of National Revenue may make such orders and regulations as are, in his opinion, necessary for the purpose of carrying out the Agreement or for giving effect to any of the provisions thereof. Orders and regulations.
5. This Act shall come into force on a day to be fixed by proclamation of the Governor in Council, and shall continue in force until a day to be fixed by proclamation of the Governor in Council following the termination of the Agreement, and no longer. Commencement and duration.

SCHEDULE.

Convention between Canada and the Kingdom of the Netherlands for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.

The Government of Canada and the Government of the Kingdom of the Netherlands, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, agree as follows:—

ARTICLE I.

1. The taxes which are subject to this Convention are:

(a) In the Netherlands:

The Income tax,
The wages tax,
The company tax,
The dividends tax, and
The tax on fees of directors;

(b) In Canada:

Income taxes, including surtaxes, which are imposed by the Government of Canada.

2. This Convention shall also apply to any other taxes of a substantially similar character, imposed by either Contracting Party subsequent to the signing of this Convention.

3. In case there should be any substantial amendment of the taxation laws in one of the States, notice of the amendment shall be given by the competent authority of this State to the competent authority of the other State, in order to bring about such alterations in or such interpretation of this Convention which may be deemed necessary.

ARTICLE II.

1. In this Convention, unless the context otherwise requires:

(a) The terms "one of the States" and "the other State" mean the Netherlands or Canada, as the context requires.

(b) The term "Netherlands" means the Part of the Kingdom of the Netherlands, that is situated in Europe.

(c) The term "tax" means Netherlands tax or Canadian tax, as the context requires.

(d) The term "person" includes any company as well as any body of persons, corporate or not corporate.

(e) The term "company" includes any body corporate and any partnership the capital of which is wholly or partly represented by shares.

- (f) The terms "resident of the Netherlands" and "resident of Canada" mean respectively any person who is resident in the Netherlands for the purposes of Netherlands tax and not resident in Canada for the purposes of Canadian tax and any person who is resident in Canada for the purposes of Canadian tax, and not resident in the Netherlands for the purposes of Netherlands tax; a company shall be regarded as resident in the Netherlands if its business is managed and controlled in the Netherlands and as resident in Canada if its business is managed and controlled in Canada.
- (g) The terms "resident of one of the States" and "resident of the other State" mean a person who is a resident of the Netherlands or a person who is a resident of Canada, as the context requires.
- (h) The terms "Netherlands enterprise" and "Canadian enterprise" mean respectively an enterprise carried on by a resident of the Netherlands and an enterprise carried on by a resident of Canada, and the terms "enterprise of one of the States" and "enterprise of the other State" mean a Netherlands enterprise or a Canadian enterprise, as the context requires.
- (i) The term "permanent establishment" when used with respect to an enterprise of one of the States, means a branch, office, factory, or other fixed place of business, a mine, quarry or any other place of natural resources subject to exploitation, but does not include a casual and temporary use of merely storage facilities. Nor does it include an agency unless the agent has, and habitually exercises, a general authority to negotiate and conclude contracts on behalf of the enterprise or has a stock of merchandise from which he regularly fills orders on its behalf. In this connection—
- (i) An enterprise of one of the States shall not be deemed to have a permanent establishment in the other State merely because it carries on business dealings in that other State through a *bona fide* broker or general commission agent acting in the ordinary course of his business as such;
 - (ii) The fact that an enterprise of one of the States maintains in the other State a fixed place of business exclusively for the purchase of goods or merchandise shall not of itself constitute that fixed place of business a permanent establishment of the enterprise;
 - (iii) The fact that a company which is a resident of one of the States has a subsidiary company which is a resident of the other State or which carries on a trade or business in that other State (whether through a permanent establishment or otherwise) shall not of itself constitute that subsidiary company a permanent establishment of its parent company.

- (j) The term "liberal profession" means independent activity for the purpose of profit (not being exercised in an enterprise) such as independent activity in the field of science, arts, literature, instruction or education, medicine, law, architecture, engineering and accountancy.
- (k) The term "competent authority" means in the case of the Netherlands the Minister of Finance or his authorised representative and in the case of Canada, the Minister of National Revenue or his authorised representative.

2. In the application of the provisions of this Convention by either of the States, any term which is not defined in this Convention shall, unless the context otherwise requires, have the meaning which that term has under the laws of that State.

ARTICLE III.

1. Income from immovable property, interest (other than debenture interest) from any mortgage of such property and royalties in respect of the operation of a mine or quarry or of any other extraction of a natural resource, shall be subject to tax in the State in which such immovable property, mine, quarry or natural resource is situated.

2. A resident of one of the States, deriving income from immovable property situated in the other State, may elect for any taxation year to be subject to the tax of such other State, on a net basis, as if such resident was engaged in trade or business within such other State through a permanent establishment therein during such taxation year, provided that he is not entitled to any personal deduction from income to determine taxable income.

ARTICLE IV.

1. The profits of an enterprise of one of the States shall not be subject to tax in the other State unless the enterprise is engaged in trade or business in that other State through a permanent establishment situated therein. If it is so engaged, tax may be imposed on those profits by the last-mentioned State, but only on so much of them as is attributable to that permanent establishment.

2. Where an enterprise of one of the States is engaged in trade or business in the other State through a permanent establishment situated therein, there shall be attributed to such permanent establishment the profits which it might be expected to derive in that other State if it were an independent enterprise engaged in the same or similar activities under the same or similar conditions and dealing at arm's length with the enterprise of which it is a permanent establishment.

3. No portion of any profits arising to an enterprise of one of the States shall be attributed to a permanent establishment situated in the other State by reason of the mere purchase of goods or merchandise within that other State by the enterprise.

4. In determining profits of a permanent establishment there shall be allowed as a deduction all expenses reasonably applicable to the permanent establishment including executive and general administrative expenses so applicable.

5. Where a company which is a resident of one of the States derives profits or income from sources within the other State, that other State shall not impose any form of taxation on dividends paid by the company to persons not resident in that other State, or any tax in the nature of an undistributed profits tax on undistributed profits of the company, by reason of the fact that those dividends or undistributed profits represent, in whole or in part, profits or income so derived.

6. The competent authorities of the two States may lay down rules by agreement for the apportionment of profits.

ARTICLE V.

Where

(a) an enterprise of one of the States participates directly or indirectly in the management, control or capital of an enterprise of the other State, or

(b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of one of the States and an enterprise of the other State, and

in either case conditions are made or imposed between the two enterprises, in their commercial or financial relations, which differ from those which would be made between independent enterprises, then any profits which but for those conditions would have accrued to one of the enterprises but by reason of those conditions have not so accrued may be included in the profits of that enterprise and taxed accordingly.

ARTICLE VI.

Notwithstanding the provisions of article IV of this Convention profits which a resident of one of the States derives from operating ships or aircraft shall be exempt from tax in the other State.

ARTICLE VII.

1. Dividends paid by a company which is a resident of one of the States to a resident of the other State shall be subject to tax only in the latter State.

2. Where one of the States by way of deduction at the source levies a tax on dividends the right to levy such tax on dividends paid by a company which is a resident of that State to a resident of the other State, is not affected by the first paragraph of this article, but

the rate of tax shall in that case not exceed 15%. In case either of the States introduces into its law for the tax mentioned a rate exceeding 15%, such State may terminate the limitation of the rate of tax to 15% by giving written notice of termination to the other State through diplomatic channels on or before the thirtieth day of June in any year after the year in which this Convention comes into force. In such event, this limitation shall cease to be effective on and after the first day of January in the year next following that in which such notice is given.

3. Notwithstanding the second paragraph of this article none of the States shall levy a tax by way of deduction at the source on dividends paid by a company which is a resident of that State to a company which is a resident of the other State, provided that the latter company owns at least 50% of the shares of the former company, which have under all circumstances full voting rights.

ARTICLE VIII.

1. Any interest derived from one of the States by a resident of the other State shall be subject to tax only in the latter State.

2. Where one of the States by way of deduction at the source levies a tax on interest the right to levy such tax on interest derived from sources within that State by a resident of the other State, is not affected by the first paragraph of this article, but the rate of tax shall in that case not exceed 15%. In case either of the States introduces into its law for the tax mentioned a rate exceeding 15%, such State may terminate the limitation of the rate of tax to 15% by giving written notice of termination to the other State through diplomatic channels on or before the thirtieth day of June in any year after the year in which this Convention comes into force. In such event this limitation shall cease to be effective on and after the first day of January in the year next following that in which such notice is given.

3. In this article the term "interest" includes interest on bonds, securities, notes, debentures or on any other form of indebtedness, but does not include interest to which article III of this Convention applies.

ARTICLE IX.

1. Royalties—other than royalties to which article III of this Convention applies—derived from one of the States by a resident of the other State shall be subject to tax only in the latter State.

2. Where one of the States by way of deduction at the source levies a tax on royalties the right to levy such tax on royalties derived from sources within that State by a resident of the other State, is not affected by the first paragraph of this article, but the rate of tax shall in that case not exceed 15%.

3. Paragraph 2 of this article does not apply to copyright royalties and other like payments made in respect of the production or reproduction of any literary, dramatic, musical or artistic work.

ARTICLE X.

Remuneration for services in the exercise of a liberal profession by a resident of one of the States shall not be subject to tax in the other State unless the profession is exercised from a fixed centre situated in that State. If the profession is exercised as aforesaid, tax may be imposed by the last-mentioned State on the remuneration but only on so much of it as is attributable to the activities from such a fixed centre.

ARTICLE XI.

Remuneration for labour or for services—not being remuneration from the exercise of a liberal profession—performed in one of the States by a resident of the other State is taxable in the first-mentioned State unless otherwise provided in the articles XII up to and including XV of this Convention.

ARTICLE XII.

A resident of one of the States shall be exempt from tax in the other State in respect of remuneration for labour or for services—not being remuneration from the exercise of a liberal profession—performed in the other State, if

- (a) he is present in the latter State for a period or periods not exceeding in the aggregate 183 days during the taxation year, and
- (b) the labour or the services are performed for or on behalf of a person not being a resident of the latter State, and
- (c) such remuneration shall not have been charged as such against the profits of a permanent establishment, taxable in the latter State.

ARTICLE XIII.

1. A resident of one of the States shall be exempt from tax in the other State in respect of remuneration for services performed on ships or aircraft in international traffic.

2. Individuals living on board of ships or aircraft without any real domicile in either of the States shall be deemed to be residents of the State in which the ship or the aircraft has its home port.

ARTICLE XIV.

1. Remuneration (other than pensions) paid by, or out of funds created by one of the States or a political subdivision thereof to a resident of the other State not being a national of that State shall be subject to tax in the first-mentioned State.

2. The term "remuneration" in the first paragraph of this article includes periodical payments made in consideration of special merits.

3. The provisions of the paragraphs 1 and 2 of this article shall not apply to payments in respect of services rendered in connection with any trade or business carried on by either of the States or of a political subdivision thereof for purposes of profit.

ARTICLE XV.

A professor or teacher from one of the States who receives remuneration for teaching, during a period of temporary residence not exceeding two years, at a university or other establishment for further education in the other State, shall be exempt from tax in that other State in respect of that remuneration.

ARTICLE XVI.

A student or apprentice from one of the States who is receiving full-time education or training in the other State shall be exempt from tax in that other State on payments received by him from abroad for the purposes of his maintenance, education or training.

ARTICLE XVII.

The items of income not mentioned in the foregoing articles of this Convention shall be subject to tax only in that State, of which the taxpayer is considered to be a resident.

ARTICLE XVIII.

1. Each of the States, when imposing tax on its residents may include in the basis upon which such taxes are imposed the items of income, which according to the provisions of the present Convention may be taxed by the other State.

2. Without prejudice to the application of the provisions concerning the compensation of losses in the unilateral regulations for the avoiding of double taxation the Netherlands shall allow a deduction from the amount of tax computed in conformity with the first paragraph of this article equal to such part of that tax which bears the same proportion to the aforesaid tax as the amount of the income which is taxable in Canada according to the articles III, IV, V, X, XI and XIV of this Convention bears to the amount of income, which forms the basis meant in the first paragraph of this article.

3. As far as may be in accordance with the provisions of the Income Tax Act Canada agrees to allow as a deduction from Canadian tax on any income derived from sources within the Netherlands the appropriate amount of Netherlands tax paid thereon.

ARTICLE XIX.

1. The competent authorities of the States will upon request exchange information of a fiscal nature which is available to them under their own legislation and which would be useful to assure the regular assessment and collection of the taxes referred to in this Convention, as well as the application with respect to these taxes of the legal provisions relative to the prevention of fiscal fraud. The information so exchanged shall retain its secret nature and shall not be disclosed to persons other than those charged with assessment and collection of the taxes referred to in this Convention.

2. The provisions of this article shall not in any case be considered as requiring one of the States to disclose to the other State information the furnishing of which would involve the disclosure of industrial, commercial or professional secrets or trade processes.

ARTICLE XX.

1. In no case shall the provisions of article XIX of this Convention be construed so as to impose upon either of the States the obligation:

(a) to carry out administrative measures at variance with the regulations and practice of either State or

(b) to supply particulars which are not procurable under its own legislation or that of the State making the application.

2. The State to which application is made for information shall comply as soon as possible with the request addressed to it. Nevertheless such State may refuse to comply with the request for reasons of public policy. In such case it shall inform, as soon as possible, the State making the application.

ARTICLE XXI.

The agreement between the Kingdom of the Netherlands and Canada constituted by exchange of notes, dated 23rd September, 1929, for reciprocal exemption from income tax of income arising from the operation of ships shall not have effect for any year or period for which this Convention has effect.

ARTICLE XXII.

1. The nationals of one of the States shall not be subjected in the other State to any taxation or any requirement connected therewith which is other, higher or more burdensome than the taxation and connected requirements to which the nationals of the latter State under similar circumstances are or may be subjected.

2. The enterprises of one of the States shall not be subjected in the other State, in respect of profits attributable to their permanent establishment in that other State, to any taxation which is other,

higher or more burdensome than the taxation to which the enterprises of that other State are or may be subjected in respect of the like profits.

3. In this article the term "nationals" means:—

(a) in relation to the Netherlands:

- (i) all Netherlands nationals;
- (ii) all Netherlands subjects residing in the Netherlands;
- (iii) all legal persons, partnerships and associations deriving their status as such from the law in force in any territory of the Kingdom of the Netherlands to which the present Convention applies;

(b) in relation to Canada:

- (i) all Canadian nationals;
- (ii) all legal persons, partnerships and associations deriving their status as such from the law in force in Canada.

4. In this article the term "taxation" means taxes of every kind and description levied by either State.

ARTICLE XXIII.

The competent authority of each of the States may prescribe regulations necessary to carry out the provisions of this Convention.

ARTICLE XXIV.

Should any difficulty or doubt arise as to the interpretation or the application of this Convention the competent authorities of the States shall endeavour to settle the question by mutual agreement.

ARTICLE XXV.

This Convention may be made applicable either in its entirety, or with modifications, in respect to any Part of the Kingdom of the Netherlands outside Europe, which imposes taxes of a substantially similar character to the taxes specified in article I of this Convention, if such Part of the Kingdom so desires and Canada agrees to it. For this purpose the Government of the Kingdom of the Netherlands and the Government of Canada will communicate by an exchange of notes; in these notes they will lay down the date the applicability becomes effective, the modifications and the conditions (including those relating to the termination), under which the Convention will be applicable.

ARTICLE XXVI.

1. This Convention shall be ratified and the instruments of ratification shall be exchanged at The Hague as soon as possible.

2. This Convention shall come into force on the date on which the instruments of ratification are exchanged and shall thereupon have effect—

- (a) as respects income and company taxes for any taxation year beginning after 31st December, 1953, and
- (b) as respects taxes on income withheld at the source during the calendar year 1954 and subsequent years.

ARTICLE XXVII.

This Convention shall continue in effect indefinitely but either of the States may, on or before 30th June in any calendar year not earlier than the year 1959, give to the other State, through diplomatic channels, written notice of termination and, in such event, this Convention shall cease to be effective—

- (a) as respects income and company taxes for any taxation year beginning after the end of the calendar year in which the notice is given, and
- (b) as respects any other taxes for any calendar year following that in which the notice is given.

In witness thereof the undersigned, duly authorised thereto, have signed this Convention and have affixed thereto their seals.

Done in duplicate this 2nd day of April nineteen hundred fifty seven at Ottawa, in the Netherlands and English languages, both texts being equally authentic.

SEAL (Sgd.) W. E. HARRIS
For the Government of Canada:

SEAL (Sgd.) A. H. J. LOVINK
For the Government of the Kingdom of the Netherlands:

PROTOCOL.

At the moment of signing the Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, this day concluded between the Government of Canada and the Government of the Kingdom of the Netherlands, the undersigned plenipotentiaries have agreed that the following provisions shall form an integral part of the Convention:

Article I.

The notification meant in paragraph 3 of article I is not conditional for the application of paragraph 2 of that article.

Article IV.

The provision of paragraph 1 of article IV does not prejudice the right of each of the States to levy a tax by way of deduction at the source in accordance with the articles VII, VIII and IX.

Article XIV.

The provisions of the present Convention shall not be construed to restrict in any manner the advantages accorded by international law or the law of either of the States to diplomatic and consular representatives of the other State and to the officials attached to such representatives.

Article XVII.

The provisions of article XVII do not affect the right of either of the States to tax alimonies as well as income from estates and trusts derived from sources within that State.

Article XIX.

The Government of the Kingdom of the Netherlands informed the Canadian Government that in the present circumstances it is not able to give to the Canadian authorities information concerning third parties obtained from banks or insurance companies, which it might have available.

The Canadian Government accepts this limitation.

In witness thereof the undersigned, duly authorised thereto, have signed this Protocol and have affixed thereto their seals.

Done in duplicate this 2nd day of April nineteen hundred and fifty-seven at Ottawa, in the Netherlands and English languages, both texts being equally authentic.

SEAL (Sgd.) W. E. HARRIS,
For the Government of Canada.

SEAL (Sgd.) A. H. J. LOVINK,
For the Government of the Kingdom of the
Netherlands:

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5 - 6 ELIZABETH II.

CHAP. 17

An Act to implement an Agreement between Canada and the Union of South Africa for the Avoidance of Double Taxation with respect to Death Duties.

[Assented to 12th April, 1957.]

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

1. This Act may be cited as the *Canada-South Africa Death Duties Agreement Act, 1957.* Short title.

2. The Agreement entered into between Canada and the Union of South Africa, set out in the Schedule, is approved and declared to have the force of law in Canada. Agreement approved.

3. In the event of any inconsistency between the provisions of this Act, or the Agreement, and the operation of any other law, the provisions of this Act and the Agreement prevail to the extent of the inconsistency. Inconsistent laws.

4. The Minister of National Revenue may make such orders and regulations as are, in his opinion, necessary for the purpose of carrying out the Agreement or for giving effect to any of the provisions thereof. Orders and regulations.

5. This Act shall come into force on a day to be fixed by proclamation of the Governor in Council, and shall continue in force until a day to be fixed by proclamation of the Governor in Council following the termination of the Agreement, and no longer. Commencement and duration.

SCHEDULE.

Agreement between The Government of Canada and The Government of the Union of South Africa for the avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Death Duties.

Signed at Ottawa September 28, 1956.

The Government of Canada and the Government of the Union of South Africa desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to death duties, have agreed as follows:—

ARTICLE I.

- (1) The duties which are the subject of this agreement are—
 - (a) In the Union of South Africa the estate duty imposed by the Union; and
 - (b) In Canada the succession duty imposed by Canada.
- (2) This Agreement shall also apply to any other duties of a substantially similar character imposed by either Contracting Government subsequent to the date of signature of this Agreement.

ARTICLE II.

- (1) In this Agreement, unless the context otherwise requires—
 - (a) “Union”, means the Union of South Africa;
 - (b) “territory”, means the Union or Canada as the case may be;
 - (c) “Competent Authority” means, in the case of the Union, the Commissioner for Inland Revenue or his authorised representative; in the case of Canada, the Minister of National Revenue or his authorised representative.
- (2) In the application of the provisions of this Agreement by one of the Contracting Governments, any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the laws of that Contracting Government relating to the duties which are the subject of this Agreement.

ARTICLE III.

- (1) Where both Contracting Governments impose duty on the property of any person who at the time of his death was—
 - (a) ordinarily resident in the Union but not domiciled in Canada, or
 - (b) domiciled in Canada but not ordinarily resident in the Union,
 the Contracting Government in whose territory such person was so ordinarily resident or domiciled shall allow against its duty (as calculated under its own legislation) a credit corresponding to the amount of duty imposed by the other Contracting Government and attributed

by that other Contracting Government to the property included in the calculation of the duty imposed by both Governments, but the amount of this credit shall not exceed the portion of duty collectible by the Government which is required to give the credit on the same property.

(2) Where both Contracting Governments impose duty on the property of any person who at the time of his death was ordinarily resident in the Union and domiciled in Canada, each Contracting Government shall allow against so much of its duty (as otherwise computed) as is attributable to the property included in the calculation of the duty by both Governments a credit which bears the same proportion to the amount of its duty so attributable or to the amount of the other Contracting Government's duty attributable to the same property, whichever is the less, as the former amount bears to the sum of both amounts.

(3) For the purposes of this Article the amount of duty assessed by each of the Contracting Governments with respect to any property shall be calculated after taking into account any credit, allowance or relief, or any remission or reduction of duty, otherwise than in respect of the duty payable in the territory of the other Contracting Government.

(4) The allowance by the Union under this Article of a credit for duty imposed in Canada in respect of any property shall be subject to the condition that no deduction in respect of the duty so imposed shall be made for the purpose of determining the amount of the estate on which estate duty is chargeable in the Union.

(5) The laws in force in the Union and in Canada respectively shall determine whether a deceased person was at the time of his death ordinarily resident in any part of the Union or domiciled in any part of Canada.

ARTICLE IV.

(1) Any claim for a credit or for a refund of duty founded on the provisions of this Agreement shall be made, by the executor administering the estate, in a manner prescribed by the competent authority and shall be lodged with the competent authority within six years from the date of death of the deceased person in respect of whose estate the claim is made.

(2) Any such refund shall be made without payment of interest on the amount so refunded.

ARTICLE V.

The Competent Authorities shall upon request exchange such information (being information available under the respective taxation laws of the Contracting Governments) as is necessary for carrying

out the provisions of this Agreement or for the prevention of fraud or the administration of statutory provisions against legal avoidance in relation to the duties which are the subject of this Agreement. Any information so exchanged shall be treated as secret and shall not be disclosed to any person other than those concerned with the assessment and collection of the duties which are the subject of this Agreement. No information shall be exchanged which would disclose any trade secret or trade process.

ARTICLE VI.

(1) The Competent Authorities may, by common agreement, prescribe rules concerning matters of procedure, forms of application and replies thereto, conversion of currency and any other matter which may be necessary in relation to the granting of credit or refund, the exchange of information, the prevention of fraud or the administration of statutory provisions against legal avoidance in respect of the duties which are the subject of this Agreement.

(2) The Competent Authorities of the two Contracting Governments may communicate with each other directly for the purpose of giving effect to the provisions of this Agreement.

ARTICLE VII.

(1) This Agreement shall be ratified and the instruments of ratification shall be exchanged at Pretoria as soon as possible.

(2) This Agreement shall come into force on the date on which the last of all such things shall have been done in the Union and in Canada as are necessary to give the Agreement the force of law in the Union and in Canada respectively and the Agreement shall be effective only as to the estates of persons dying on or after that date.

ARTICLE VIII.

(1) This Agreement shall remain in force for not less than three years after the date of its coming into force.

(2) If not less than six months before the expiration of such period of three years neither of the Contracting Governments shall have given to the other Contracting Government written notice of its intention to terminate this Agreement, the Agreement shall remain in force after such period of three years until either of the Contracting Governments shall have given written notice of such intention, in which event this Agreement shall not be effective as to the estates of persons dying on or after the date (not being earlier than the sixtieth day after the date of such notice) specified in such notice, or if no date is specified, on or after the sixtieth day after the date of such notice.

In witness whereof the undersigned, duly authorised thereto, have signed this Agreement and have affixed thereto their seals.

DONE at Ottawa, in duplicate, in the English and Afrikaans languages, this 28th day of September, nineteen hundred and fifty-six.

FOR THE GOVERNMENT OF CANADA:

SEAL

(Sgd.) S. S. GARSON.

FOR THE GOVERNMENT OF THE UNION OF SOUTH AFRICA:

SEAL

(Sgd.) J. S. F. BOTHA.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5 - 6 ELIZABETH II.

CHAP. 18

An Act to implement an Agreement between Canada and the Union of South Africa for the Avoidance of Double Taxation with respect to Income Tax.

[Assented to 12th April, 1957.]

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act may be cited as the *Canada-South Africa Income Tax Agreement Act, 1957.* Short title.

2. The Agreement entered into between Canada and the Union of South Africa, set out in the Schedule, is approved and declared to have the force of law in Canada. Agreement approved.

3. In the event of any inconsistency between the provisions of this Act, or the Agreement, and the operation of any other law, the provisions of this Act and the Agreement prevail to the extent of the inconsistency. Inconsistent laws.

4. The Minister of National Revenue may make such orders and regulations as are, in his opinion, necessary for the purpose of carrying out the Agreement or for giving effect to any of the provisions thereof. Orders and regulations.

5. This Act shall come into force on a day to be fixed by proclamation of the Governor in Council, and shall continue in force until a day to be fixed by proclamation of the Governor in Council following the termination of the Agreement, and no longer. Commencement and duration.

SCHEDULE.

Agreement between The Government of Canada and The Government of the Union of South Africa for the avoidance of Double Taxation and the Prevention of Fiscal Evasion in respect of Taxes on Income.

Signed at Ottawa September 28, 1956.

The Government of Canada and the Government of the Union of South Africa desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion in respect of taxes on income, have agreed as follows:—

ARTICLE I.

(1) The taxes which are the subject of this Agreement are:—

- (a) in the Union of South Africa: The normal tax, super tax and non-resident shareholders' tax imposed by the Government of the Union (hereinafter referred to as "Union tax");
- (b) in Canada: The income taxes, including surtaxes, imposed by the Government of Canada (hereinafter referred to as "Canadian tax").

(2) This Agreement shall also apply to any other taxes of a substantially similar character imposed by either Contracting Government subsequently to the date of signature of the Agreement.

ARTICLE II.

(1) In this Agreement unless the context otherwise requires—

- (a) "Union" means the Union of South Africa;
- (b) "territory" means the Union or Canada as the case may be;
- (c) "tax" means Union or Canadian Tax, as the case may be;
- (d) "person" includes any body of persons corporate or not corporate;
- (e) "company" includes any body corporate;
- (f) "resident of the Union" and "resident of Canada" mean respectively any person who is ordinarily resident in the Union for the purposes of the Union tax and not ordinarily resident in Canada for the purposes of the Canadian tax and any person who is ordinarily resident in Canada for the purposes of the Canadian tax and not ordinarily resident in the Union for the purposes of the Union tax; and a company shall be regarded as ordinarily resident in the Union if its business is managed and controlled in the Union and ordinarily resident in Canada if its business is managed and controlled in Canada;
- (g) "resident of one of the territories" means a person who is a resident of the Union or a person who is a resident of Canada, as the case may be;

- (h) "Union enterprise" and "Canadian enterprise" mean respectively an industrial or commercial enterprise or undertaking carried on by a resident of the Union and an industrial or commercial enterprise or undertaking carried on by a resident of Canada; and "enterprise of one of the territories" and "enterprise of the other territory" mean a Union enterprise or a Canadian enterprise, as the case may be;
- (i) "industrial or commercial enterprise", includes an enterprise engaged in mining or farming and "industrial or commercial profits", includes mining and farming profits but does not include income in the form of royalties, rents (including rent or royalties on cinematograph films), interest, dividends, management charges, remuneration for personal services, or profits from the operation of transport services by air or water;
- (j) "permanent establishment", when used with respect to an enterprise of one of the territories, means a branch, depot, factory, farm, mine or other fixed place of business but does not include an agency unless the agent has and habitually exercises, a general authority to negotiate and conclude contracts on behalf of such enterprise or has a stock of merchandise from which he regularly fills orders on its behalf.

The use of substantial equipment or machinery within one of the territories at any time in any taxable year by an enterprise of the other territory shall constitute a permanent establishment of such enterprise in the former territory for such taxable year.

An enterprise of one of the territories shall not be deemed to have a permanent establishment in the other territory merely because it carries on business dealings in that other territory through a bona fide broker or general commission agent acting in the ordinary course of his business as such.

The fact that an enterprise of one of the territories maintains in the other territory a fixed place of business exclusively for the purchase of goods or merchandise shall not of itself constitute that fixed place of business a permanent establishment of the enterprise.

The fact that a company which is resident in one of the territories has a subsidiary company which is a resident of the other territory or which is engaged in trade or business in that other territory (whether through a permanent establishment or otherwise) shall not of itself constitute that subsidiary company a permanent establishment of its parent company;

- (k) "profits", in relation to Union tax, means "taxable income" as defined under the laws of the Union relating to the taxes which are the subject of this Agreement;
- (l) "Taxation Authorities" means the Commissioner for Inland Revenue or his authorized representative in the case of the Union and the Minister of National Revenue or his authorised representative in the case of Canada.

(2) "Union tax" and "Canadian tax", do not include any sum payable in respect of any default or omission in relation to the taxes which are the subject of this Agreement or which represent a penalty imposed under the law of either territory relating to those taxes.

(3) In the application of the provisions of this Agreement by one of the Contracting Governments any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the laws of that Contracting Government relating to the taxes which are the subject of this Agreement.

ARTICLE III.

(1) The industrial and commercial profits of an enterprise in one of the territories shall not be subject to tax in the other territory unless the enterprise is engaged in trade or business in the other territory through a permanent establishment in that other territory. If it is so engaged tax may be imposed on those profits by the other territory but only on so much of them as is attributable to that permanent establishment.

(2) Where an enterprise of one of the territories is engaged in trade or business in the other territory through a permanent establishment situate therein:—

(a) there shall be attributed to that permanent establishment the commercial or industrial profits which it might be expected to derive in that other territory if it were an independent enterprise engaged in the same or similar activities and dealing at arm's length with the enterprise of which it is a permanent establishment, and if, apart from this Agreement, the law of that other territory in respect of the taxes which are the subject of this Agreement so provides, the profits so attributed shall be deemed to be profits derived from sources in that other territory.

(b) Subject to the provisions of sub-paragraph (a) no profits derived from sources outside that other territory shall be attributed to that permanent establishment.

(3) Profits derived by an enterprise of one of the territories from sales, under contracts concluded in that territory, of goods or merchandise stocked in a warehouse or depot in the other territory for convenience of delivery and not for the purposes of display shall not be attributed to a permanent establishment of the enterprise in that other territory notwithstanding that the offers of purchase have been obtained by an agent of the enterprise in that other territory and transmitted by him to the enterprise for acceptance.

(4) No portion of any profits arising from the sale of goods or merchandise by an enterprise of one of the territories shall be deemed to arise in the other territory by reason of the mere purchase of the goods or merchandise within that other territory.

(5) If the information available to the Taxation Authorities concerned is inadequate to determine the profits to be attributed to the

permanent establishment nothing in the preceding paragraphs shall affect the application of the law of either territory in relation to the liability of the permanent establishment to pay tax on an amount determined by the exercise of a discretion or the making of an estimate by the Taxation Authorities of that territory: Provided that such discretion shall be exercised or such estimate shall be made, so far as the information available to the Taxation Authorities permits, in accordance with the principles stated in the preceding paragraphs of this Article.

(6) Where a company which is a resident of one of the territories derives profits from sources within or deemed to be within the other territory, the Government of that other territory shall not impose any form of taxation on dividends declared payable by that company in favour of persons not resident in that other territory nor shall the Government of that other territory impose any tax in the nature of a special tax on non-residents on the profits derived by that company directly as the result of the carrying on of business through a permanent establishment in that other territory.

ARTICLE IV

(1) Where—

- (a) an enterprise of one of the territories participates directly or indirectly in the management, control or capital of an enterprise of the other territory, or
- (b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of one of the territories and an enterprise of the other territory, and
- (c) in either case conditions are made or imposed between the two enterprises, in either their commercial or financial relations, which differ from those which would be made between independent enterprises,

then any profits which would but for those conditions have accrued to one of the enterprises but by reason of those conditions have not so accrued may be included in the profits of that enterprise and taxed accordingly.

(2) Profits included in the profits of an enterprise of one of the territories under paragraph (1) of this Article shall be deemed, if, apart from this agreement, the law of that other territory in respect of the taxes which are the subject of this Agreement so provide, to be income derived from sources in that territory and shall be taxed accordingly.

(3) If the information available to the Taxation Authorities concerned is inadequate to determine, for the purposes of paragraph (1) of this Article, the profits which might be expected to accrue to an enterprise, nothing in that paragraph shall affect the application of the law of either territory in relation to the liability of that enterprise to pay tax on an amount determined by the exercise of a discretion or the making of an estimate by the Taxation Authorities of that territory: Provided that such discretion shall be exercised or such estimate shall

be made, so far as the information available to the Taxation Authorities permits, in accordance with the principles stated in paragraphs (1) and (2) of this Article.

ARTICLE V

Profits derived by the Government of or by a resident of one of the territories from operating ships or aircraft shall be exempt from tax in the other territory.

ARTICLE VI.

(1) An individual who is a resident of the Union shall be exempt from Canadian tax on profits or remuneration in respect of personal (including professional) services performed within Canada in any year of assessment if—

- (a) he is present within Canada for a period or periods not exceeding in the aggregate 183 days during that year; and
- (b) the services are performed for or on behalf of a person resident in the Union.

(2) An individual who is a resident of Canada shall be exempt from Union tax on profits or remuneration in respect of personal (including professional) services performed within the Union in any year of assessment if—

- (a) he is present within the Union for a period or periods not exceeding in the aggregate 183 days during that year; and
- (b) the services are performed for or on behalf of a person resident in Canada.

(3) The provisions of this Article shall not apply to the profits or remuneration of persons who are not bona fide employees of a principal: Provided that if that principal is a company, the provisions of this Article shall not apply if the person to whom the profits or remuneration accrued or by whom those profits or remuneration were received is, either directly or indirectly, interested in the management, control and profits of that company.

ARTICLE VII.

The remuneration derived by a professor or teacher who is ordinarily resident in one of the territories, for teaching, during a period of temporary residence not exceeding two years, at a university, college, school or other educational institution in the other territory, shall be exempt from tax in that other territory.

ARTICLE VIII.

A student or business apprentice from one of the territories who is receiving full time education or training in the other territory shall be exempt from tax in that other territory on payments made to him by persons in the first-mentioned territory for the purposes of his maintenance, education or training.

ARTICLE IX.

(1) Subject to the provisions of the law of Canada regarding the deduction from tax payable in Canada of tax payable in a territory outside Canada, Union tax payable in respect of income from sources within the Union shall be deducted from any Canadian tax payable in respect of that income.

(2) Where Canadian tax is payable in respect of profits derived from sources within Canada by a person ordinarily resident in the Union, the Union shall either impose no tax on such profits or, subject to such provisions (which shall not affect the general principle hereof) as may be enacted in the Union, shall allow the Canadian tax as a credit against any Union tax payable in respect of such profits.

(3) For the purposes of this Article profits or remuneration for personal (including professional) services performed in one of the territories shall be deemed to be profits from sources within that territory, and the services of an individual whose services are wholly or mainly performed in aircraft or other transport vehicles operated by a resident of one of the territories shall be deemed to be performed in that territory.

ARTICLE X.

(1) The Taxation Authorities of the Contracting Governments shall on request exchange such information (being information available under the respective taxation laws of the Contracting Governments) as is necessary for carrying out the provisions of this Agreement or for the prevention of fraud or the administration of statutory provisions against legal avoidance in relation to the taxes which are the subject of this Agreement. Any information so exchanged shall be treated as secret and shall not be disclosed to any persons other than those concerned with the assessment and collection of the taxes which are the subject of this Agreement. No information shall be exchanged which would disclose any trade secret or trade process.

(2) The Taxation Authorities of the Contracting Governments may consult together as may be necessary for the purpose of carrying out the provisions of this Agreement.

ARTICLE XI.

(1) This Agreement shall be ratified and the instruments of ratification shall be exchanged at Pretoria as soon as possible.

(2) This Agreement shall come into force on the date on which the last of all such things shall have been done in the Union and Canada as are necessary to give the Agreement the force of law in the Union and Canada respectively, and shall thereupon have effect—

- (a) in the Union, as respects profits derived or deemed to have been derived during the year of assessment ending on the 30th June, 1954, and subsequent years;
- (b) in Canada, as respects income taxes, including surtaxes, for the taxation year 1954 and subsequent years.

ARTICLE XII.

This Agreement shall be deemed to have superseded the Agreement for the avoidance of double taxation on the income derived from shipping and aircraft entered into on the 26th November, 1951, between the Government of the Union and the Government of Canada and that Agreement shall cease to have effect—

- (a) in the Union in respect of income derived from the business of sea or air transport on or after the 1st July, 1953;
- (b) in Canada in respect of income derived from the business of sea or air transport after the taxation year 1953.

ARTICLE XIII.

(1) This Agreement shall continue in force indefinitely, but either of the Contracting Governments may, on or before the thirtieth day of September in any calendar year after the year 1956, give notice of termination to the other Contracting Government and in such event this Agreement shall cease to be effective—

- (a) in the Union, in respect of any year of assessment beginning on the first day of July in the calendar year next following that in which such notice is given;
- (b) in Canada, as respects income taxes, including surtaxes, for any taxation year ending in or after the calendar year next following that in which such notice is given.

(2) The termination of this Agreement shall not have the effect of reviving any Agreement or arrangement abrogated by this Agreement.

IN WITNESS WHEREOF the undersigned, duly authorised thereto, have signed this Agreement and have affixed thereto their seals.

DONE at Ottawa, in duplicate, in the English and Afrikaans languages, this 28th day of September, nineteen hundred and fifty-six.

FOR THE GOVERNMENT OF CANADA:

SEAL.

(Sgd.) S. S. GARSON.

FOR THE GOVERNMENT OF THE UNION OF SOUTH AFRICA:

SEAL.

(Sgd.) J. S. F. BOTHA.

5 - 6 ELIZABETH II.

CHAP. 19

An Act to authorize the provision of moneys to meet certain capital expenditures of the Canadian National Railways System during the calendar year 1957, and to authorize the guarantee by Her Majesty of certain securities to be issued by the Canadian National Railway Company.

[Assented to 12th April, 1957.]

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

SHORT TITLE.

1. This Act may be cited as *Canadian National Railways Financing and Guarantee Act, 1957*. Short title.

INTERPRETATION.

Definitions.

2. In this Act

(a) "National Company" means the Canadian National Railway Company; "National Company."

(b) "National System" means the National Railways as defined in the *Canadian National Railways Act* and any companies controlled by the National Company through stock ownership; and "National System."

(c) "securities" means the notes, equipment trust certificates, bonds, debentures and other securities described in subsection (1) of section 4. "Securities."

CAPITAL EXPENSE.

3. (1) The National System is authorized,

(a) to make capital expenditures in the calendar year 1957 in the following amounts and for the following purposes: Capital expenditures authorized.

Gross Capital	
Expenditures:	
Road property	\$ 118,605,000
Branch line construction	9,445,000
Hotels	12,631,000
Equipment	147,569,000
Investment in affiliated companies	16,457,000
	<hr/>
	304,707,000
Add:	
Additional Working Capital:	
Amount required to finance temporarily, alterations to Victoria Bridge to co-ordinate with St. Lawrence Seaway . .	
	4,000,000
General purposes . . .	10,000,000
	<hr/>
	14,000,000
	<hr/>
	\$ 318,707,000;
	<hr/>

Capital expenditures in 1958.

- (b) to make capital expenditures not exceeding in the aggregate \$92,000,000 in the calendar year 1958 prior to the 1st day of July of that year, by investing in securities of Trans-Canada Air Lines to enable Trans-Canada Air Lines to discharge obligations that were incurred prior to that year and have become due and payable before that day and to discharge obligations that were incurred by the National Company for equipment, for hotels and branch lines and for general additions and betterments to road property prior to that year and have become due and payable before that day; and
- (c) to enter into contracts prior to the 1st day of July, 1958, for the acquisition of new equipment and for general additions and betterments that will come in course of payment after the calendar year 1957, in amounts not exceeding in the aggregate \$91,500,000.

Contracts for new equipment, additions and betterments prior to July 1, 1958.
Power to borrow money.

- (2) The National Company, with the approval of the Governor in Council, is authorized
- (a) at any time prior to the 1st day of July, 1958, to borrow money by the issue and sale of securities or by way of loan from the Minister of Finance to provide the amounts required for the purposes of paragraphs (a) and (b) of subsection (1); and
- (b) by the issue and sale of securities, to borrow money to repay loans made under section 6.

(3) A statement of the amounts borrowed by the National Company pursuant to this section shall be included in the annual report of the Company.

Statement of amounts borrowed.

(4) An estimate of the amounts required for the purposes of paragraph (b) of subsection (1) shall be included in the annual budget of the National System for the calendar year 1958.

Estimate of amounts required.

(5) Any amount payable under a contract entered into pursuant to paragraph (c) of subsection (1) shall be included in the annual budget of the National System for the year in which it will become due and payable.

Amount payable included in budget.

(6) No amount shall be spent for a purpose mentioned in this section in excess of the amount authorized by this section in respect of that purpose, and for the purposes of this subsection any expenditure made under paragraph (c) of subsection (1) of section 3 of the *Canadian National Railways Financing and Guarantee Act, 1956*, shall be deemed to be an expenditure under paragraph (a) of subsection (1) of this section.

Limitation.

4. (1) Subject to the provisions of this Act and with the approval of the Governor in Council, the National Company may issue notes, equipment trust certificates, bonds, debentures or other securities, bearing such rates of interest and subject to such other terms and conditions as the Governor in Council may approve, to provide amounts required for the purposes of section 3.

Issue of securities.

(2) Amounts available from reserves for depreciation and debt discount amortization shall be applied towards meeting the expenditures authorized by section 3.

Application of amounts available.

(3) The aggregate principal amount of securities issued under this section outstanding at any one time shall not exceed the amount necessary to provide the National Company with the net amount of \$248,107,000 less the amount that the National Company receives in respect of the whole calendar year 1957 from the sale to the Minister of Finance of preferred stock of the National Company, and for the purposes of this subsection any securities issued under paragraph (b) of subsection (2) of section 3 of the *Canadian National Railways Financing and Guarantee Act, 1956*, shall be deemed to have been issued under this section.

Maximum amount of securities.

GUARANTEES.

5. (1) The Governor in Council may authorize the guarantee by Her Majesty in right of Canada of the principal and interest of the securities and may approve or decide the form, manner and conditions of such guarantees.

Guarantee.

(2) A guarantee under this Act may be signed on behalf of Her Majesty by the Minister of Finance or by such other person as the Governor in Council may designate,

Signature of guarantee.

and such signature is conclusive evidence for all purposes that the guarantee is valid and that the relative provisions of the Act have been complied with.

LOANS.

Minister
may make
loans to
National
Company.

6. (1) The Minister of Finance, upon application by the National Company approved by the Minister of Transport, may, with the approval of the Governor in Council, make loans to the National Company out of the Consolidated Revenue Fund of amounts required for the purposes of section 3 at such rates of interest and subject to such other terms and conditions as the Minister of Finance, with the approval of the Governor in Council, may determine, and secured by securities that the National Company is authorized to issue pursuant to this Act.

Maximum
aggregate
principal
amount of
loans.

(2) The aggregate principal amount of loans made pursuant to subsection (1) shall not exceed \$248,107,000 less the amount that the National Company receives in respect of the whole calendar year 1957 from the sale to the Minister of Finance of preferred stock of the National Company.

Securities
for re-
payment.

(3) Securities issued to secure a loan made by the Minister of Finance under this section are deemed not to be included in the amount specified in subsection (3) of section 4 if securities have been issued and sold to repay that loan.

GENERAL.

Power to
aid other
companies.

7. The National Company may aid and assist, in any manner not inconsistent with section 3, any others of the companies and railways comprised in the National System and, without limiting the generality of the foregoing, may for its own requirements and also for the requirements of any others of the said companies and railways

(a) apply the proceeds of any issue of securities towards meeting expenditures authorized by section 3 on its own account or on account of any others of the said companies and railways, and

(b) make advances of amounts required for meeting expenditures authorized by section 3 to any others of the said companies and railways upon or without any security, at discretion.

Proceeds
paid to
credit of
Minister of
Finance
in trust.

8. The proceeds of any sale, pledge or other disposition of any guaranteed securities shall, in the first instance, be paid into the Consolidated Revenue Fund or shall be deposited to the credit of the Minister of Finance, in trust for the National Company, in one or more banks designated by him, and upon application to the Minister of Finance

by the National Company approved by the Minister of Transport, shall be paid to the National Company by the Minister of Finance out of the Consolidated Revenue Fund, or on instructions from the Minister of Finance by the banks in which they are deposited, as the case may be, for the purposes stated in such application.

9. (1) Where, at any time before the 1st day of July, 1958, the available revenues of the National System are not sufficient to pay all the operating and income charges of the National System as and when due, the Minister of Finance, upon application by the National Company approved by the Minister of Transport, may, with the approval of the Governor in Council, place at the disposal of the National Company such amounts as may be required to enable the National Company to meet all such charges.

Minister
may place
amounts at
disposal of
Company.

(2) All amounts placed at the disposal of the National Company pursuant to subsection (1) shall be reimbursed to the Minister of Finance from the annual revenues of the National System in so far as such revenues are sufficient, and any insufficiency shall be provided for by subsequent deficit appropriation by Parliament.

Amounts
reimbursed
to Minister
from annual
revenues.

10. (1) Where, at any time before the 1st day of July, 1958, the available revenues of Trans-Canada Air Lines are not sufficient to pay all the operating and income charges thereof as and when due, the Minister of Finance, upon application by Trans-Canada Air Lines approved by the Minister of Trade and Commerce, may, with the approval of the Governor in Council, place at the disposal of Trans-Canada Air Lines such amounts as may be required to enable Trans-Canada Air Lines to meet all such charges.

Trans-
Canada Air
Lines.

(2) All amounts placed at the disposal of Trans-Canada Air Lines pursuant to subsection (1) shall be reimbursed to the Minister of Finance from the annual revenues of Trans-Canada Air Lines in so far as such revenues are sufficient, and any insufficiency shall be provided for by subsequent deficit appropriation by Parliament.

Amounts
reimbursed
from annual
revenues.

11. George A. Touche and Company, of the cities of Toronto and Montreal, chartered accountants, are appointed as independent auditors for the year 1957, to make a continuous audit of the accounts of National Railways as defined in the *Canadian National Railways Act*.

Auditors.

5 - 6 ELIZABETH II.

CHAP. 20

An Act to amend the Currency, Mint and Exchange Fund Act.

[Assented to 12th April, 1957.]

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows: R.S., c. 315.

1. Part II of the Schedule to the *Currency, Mint and Exchange Fund Act* is amended by striking out the remedy allowance of 3·00 grains for a group of one dollar's worth (ten pieces) of coins of the denomination of ten cents, and substituting therefor the remedy allowance of 15·00 grains. Schedule amended.

2. This Act shall be deemed to have come into force on the 1st day of January, 1956. Coming into force.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5 - 6 ELIZABETH II.

CHAP. 21

An Act to amend the Customs Tariff.

(Assented to 12th April 1957.)

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

R.S., cc. 60;
316;
1952-53, c. 31;
1953-54, c. 53;
1955, c. 51;
1956, c. 36.

1. Schedule A to the *Customs Tariff* is amended by striking out tariff items 9, 99*d*, 99*e*, 105*c*, 118, 118*a*, 118*b*, 118*c*, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 137*a*, 146, 147, 173(2), 180, 180*b*, 180*c*, 264, 296*b*, 312*a*, 348*f*, 354*c*, 409*e*(2), 409*f*, 409*g*, 409*t*, 410*m*, 410*n*, 414*b*, 423, 427*h*, 429(*a*), 431, 431*a*, 431*d*, 436, 440*j*, 441*e*, 442*d*, 453*a*, 462*a*, 462*b*, 462*c*, 462*d*, 463, 511*b*, 519*a*, 519*b*, 569*b*, 597*d*, 659, 669, 674, 675, 682, 682*a*, 682*b*, 682*c* and 696*e*, and the enumerations of goods and the rates of duty set opposite each of those items, and by inserting therein the items, enumerations of goods and rates of duty specified in Schedule A to this Act.

Schedule A
amended.

2. Schedule A to the said Act is further amended by striking out tariff items 71*d* and 83, and the enumerations of goods and the rates of duty set opposite each of those items, and by inserting therein the items, enumerations of goods and rates of duty specified in Schedule B to this Act.

Schedule A
further
amended.

3. Schedule A to the French version of the said Act is amended by striking out tariff item 422*a* and the enumeration of goods and the rates of duty set opposite that item, and by inserting therein the item, enumeration of goods and rates of duty specified in Schedule C to this Act.

Schedule A
to French
version
amended.

4. Schedule B to the said Act is amended by striking out items 1029, 1050, 1052, 1053 and 1071, and the enumerations of goods and the rates of drawback of duty set opposite each of those items, and by inserting therein the

Schedule B
amended.

enumerations of goods and the rates of drawback of duty specified in Schedule D to this Act.

Schedule C
amended.

5. Schedule C to the said Act is amended by striking out items 1205 and 1207 and the enumerations of goods set opposite each of those items and by inserting therein the item specified in Schedule E to this Act.

Commence-
ment.

6. (1) Sections 1, 3, 4 and 5 shall be deemed to have come into force on the 15th day of March, 1957, and to have applied to all goods mentioned therein imported or taken out of warehouse for consumption on or after that day, and to have applied to goods previously imported for which no entry for consumption was made before that day.

Idem.

(2) Section 2 shall be deemed to have come into force on the 6th day of April, 1957, and to have applied to all goods mentioned therein imported or taken out of warehouse for consumption on or after that day, and to have applied to goods previously imported for which no entry for consumption was made before that day.

SCHEDULE A

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
9	Poultry and game, n.o.p., <i>not including turkeys prepared by removal of the feathers, heads, and all or part of the viscera, with or without removal of the feet, but not cooked or divided into portions.</i>	12½ p.c.	12½ p.c.	20 p.c.
9e	<i>Turkeys prepared by removal of the feathers, heads, and all or part of the viscera, with or without removal of the feet, but not cooked or divided into portions.</i> but not less than.....per pound nor more than.....per pound	12½ p.c.	12½ p.c. 5 cts. 10 cts.	20 p.c.
99d	(1) Dates, unpitted, in bulk.....per pound	Free	½ ct	⅓ ct
	(2) Dates, unpitted, n.o.p.....per pound	½ ct.	½ ct.	2½ cts.
	When in packages weighing two pounds each, or less, the weight of such packages to be included in the weight for duty.			
99e	(1) Dates, pitted, when in packages or containers weighing not less than ten pounds each....per pound	Free	Free	1 ct.
	(2) Dates, n.o.p.....per pound	1 ct.	1½ cts.	2½ cts.
	When in packages weighing two pounds each, or less, the weight of such packages to be included in the weight for duty.			
105c	Olives, sulphured or in brine, not bottled.....	10 p.c.	17½ p.c.	30 p.c.
105j	<i>Zucca melons, peeled or sliced, sulphured or in brine, for use in Canadian manufactures.</i>	10 p.c.	10 p.c.	35 p.c.
123	Fish, prepared or preserved, n.o.p.: (a) Kipperd herring in sealed containers.....	17½ p.c.	17½ p.c.	30 p.c.
	(b) Salmon.....	17½ p.c.	27½ p.c.	30 p.c.
	(c) All other fish, n.o.p.....	17½ p.c.	22½ p.c.	30 p.c.
124	<i>Shell fish, fresh, n.o.p.</i>	12½ p.c.	17½ p.c.	25 p.c.
124a	Shell fish, prepared or preserved, n.o.p.....	17½ p.c.	22½ p.c.	30 p.c.
124b	Squid.....	Free	Free	Free
125	<i>Oysters, shelled.</i>	Free	Free	25 p.c.
125a	<i>Oysters, prepared or preserved; oysters in the shell.</i>	15 p.c.	15 p.c.	25 p.c.
126	Clams in sealed containers.....	17½ p.c.	40 p.c.	40 p.c.
127	<i>Crustaceans, fresh, n.o.p.; crustaceans, prepared or preserved, n.o.p.</i>	12½ p.c.	17½ p.c.	25 p.c.
128	Lobsters, fresh.....	Free	Free	25 p.c.
128a	Lobsters, prepared or preserved.....	17½ p.c.	22½ p.c.	30 p.c.
129	Crabs in sealed containers.....	17½ p.c.	30 p.c.	40 p.c.
130	<i>Shrimp.</i>	10 p.c.	10 p.c.	25 p.c.
131	Turtles; leeches.....	Free	Free	Free
132	Oysters, seed and breeding, imported for the purpose of being planted in Canadian waters; live fish and fish eggs, for propagating purposes.....	Free	Free	Free

SCHEDULE A—Continued

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
137a	Molasses powder, without admixture or with added colouring or anti-caking agent.....per one hundred pounds	35 cts.	45 cts.	50 cts.
147	Ale, beer, porter and stout.....per gallon and in addition thereto, under all tariffs, 38 cents per gallon.	15 cts.	15 cts.	35 cts.
173	(2) Printed books, pamphlets and cards for use in intelligence testing and other articles and materials imported with and specially designed for use with such printed books, pamphlets and cards; cards for use in the teaching of reading or arithmetic.....	Free	Free	Free
180	Photographs, chromos, chromotypes, artotypes, oleographs, paintings, drawings, pictures, engravings or prints or proofs therefrom, and similar works of art, n.o.p.....	12½ p.c.	20 p.c.	22½ p.c.
180c	(1) Decalcomania transfers of all kinds, n.o.p.....	12½ p.c.	20 p.c.	22½ p.c.
	(2) Decalcomania transfers for use in the manufacture of vitreous enamelled products or of tableware of china, porcelain or semi-porcelain.....	Free	Free	12½ p.c.
180f	Blue prints, building plans, maps and charts, n.o.p...	12½ p.c.	20 p.c.	22½ p.c.
187c	Photographic dry plates.....	12½ p.c.	20 p.c.	30 p.c.
197g	Heat sealable paper for use in the manufacture of tea bags	Free	7½ p.c.	25 p.c.
264	Essential oils, natural, namely: Bergamot, citronella, clove, geranium, lemon, lemon grass, mandarin, orange, rose, vetiver and ylang-ylang.....	Free	Free	7½ p.c.
296b	(1) Magnesite, dead-burned or sintered; magnesite, caustic calcined; plastic magnesia.....	15 p.c.	15 p.c.	30 p.c.
	(2) Magnesium carbonate, basic or otherwise, excepting crude rock, n.o.p.....	20 p.c.	20 p.c.	30 p.c.
312a	Asbestos in any form other than crude, and all manufactures thereof, when made from crude asbestos of British Commonwealth origin, n.o.p.....	Free	12½ p.c.	25 p.c.
348f	Copper covered steel wire not less than 0.1875 inch in diameter and copper covered steel rod, for use in the manufacture of trolley, telegraph and telephone wires, electric wires and electric cables.....	Free	10 p.c.	35 p.c.
350a	Electric resistance strip, ribbon, wire and wire cold rolled after drawing, containing from nineteen per cent to twenty-six per cent chromium, three per cent to seven per cent aluminum, one-half per cent to four per cent cobalt, and remainder iron.....	Free	Free	35 p.c.
355b	Metal alloy strip or tubing, containing not less than thirty per cent by weight of nickel and twelve per cent by weight of chromium, for use in Canadian manufactures.....	Free	Free	20 p.c.
405b	Furniture springs.....	20 p.c.	25 p.c.	30 p.c.
409e	(2) Combination bagging or boxing and weighing machines, and grading, grating, washing and wiping machines for fresh fruit or fresh vegetables; high-pilers not including fork lift trucks, box dumpers, box or bag fillers, all for use in packing and storing fresh fruit or fresh vegetables; machines for making or lidding			

SCHEDULE A—*Continued*

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
409e (con.)	boxes for fruit or vegetables; machines for topping vegetables; machines for bunching or tying cut flowers, vegetables or nursery stock; egg-graders and egg-cleaners; silage caps; parts of the foregoing..	Free	Free	Free
409f	<i>Animal clippers;</i> Automatic stock watering devices; Barn hay forks, carriage, pulleys and track; Barn litter carriers and track; <i>Egg cooling cabinets;</i> Elevators (other than storage elevators); Grain crushers; Grain or hay dryers; Grain or hay grinders; Grain loaders; <i>Gravity discharge farm wagon boxes;</i> Hitches and couplings; Hydraulic hoists for unloading vehicles; Land levellers; Machines and tools for use on tractors, including blades, loaders, rippers, rakes and related operating and controlling gear; Milk coolers; Sodium metabisulphite; Sprinkler irrigation systems; Steel stanchions for confining livestock either in pens or individually, and complete equipment for milking parlors; All the foregoing for use on the farm for farm purposes only; Brooders; Ensilage cutters; Fodder or feed cutters; Hay loaders; Hay tedders; Post hole diggers; Potato diggers; Potato planters; Snaths; Stumping machines; All other agricultural implements or agricultural machinery, n.o.p.; Parts of all the foregoing.....	Free	Free	Free
409g	Incubators for hatching eggs; poultry sex testers; parts of the foregoing.....	Free	Free	Free
409t	Axles, belts and belting, bolts, chains, <i>hinges</i> , nuts, pulleys, <i>rivets</i> , <i>screws</i> , washers; all the foregoing when for use with the goods entitled to entry under tariff items 409, 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409h, 409i, 409j, 409k, 409l, 409m, 409n, 409o and 409q.....	Free	Free	Free
410m	Diamond drills and core drills, not including motive power; electrically operated rotary coal drills; coal cutting machines; all the foregoing for use in mining operations: (1) Of a class or kind made in Canada; parts thereof..... (2) Of a class or kind not made in Canada; parts thereof.....	Free Free	10 p.c. Free	10 p.c. Free
410n	<i>Tubes or shells to be inserted in the coal face for breaking down coal by the release of carbon dioxide or compressed air, and parts thereof.....</i>	Free	Free	Free

SCHEDULE A—Continued

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
414b	Dictating, transcribing and cylinder shaving machines, and cylinders, <i>discs, dictating belts</i> and unfinished wax blanks <i>for use</i> therewith; parts of the foregoing.....	10 p.c.	12½ p.c.	25 p.c.
414f	Cash registers.....	20 p.c.	22½ p.c.	30 p.c.
414g	Complete parts of cash registers, when imported by manufacturers of cash registers for use in the manufacture of such registers in their own factories.....	12½ p.c.	12½ p.c.	25 p.c.
415f	Carpet sweepers.....	20 p.c.	25 p.c.	30 p.c.
415g	Domestic clothes drying machines, and parts thereof.....	10 p.c.	22½ p.c.	35 p.c.
415h	Domestic combination clothes washing and drying machines, and parts thereof.....	10 p.c.	22½ p.c.	35 p.c.
423	Dental chairs; dental units; electric dental engines; <i>dental cuspidors</i> ; parts of the foregoing.....	Free	Free	35 p.c.
429	Cutlery of iron or steel, plated or not: (a) Knife blades or blanks, and table forks of <i>German silver</i> or of iron or steel, in the rough, not handled, ground nor otherwise manufactured; spoon blanks of <i>German silver</i> or of iron or steel, not further manufactured than stamped to shape; blanks, of iron or steel, for scissors and shears, in the rough, not ground nor otherwise manufactured.....	Free	7½ p.c.	10 p.c.
431	Shovels and spades, of iron or steel, n.o.p., and axes...	10 p.c.	15 p.c.	20 p.c.
431a	Web saws and parts thereof.....	7½ p.c.	20 p.c.	35 p.c.
431d	Engineers', surveyors' and draftsmen's precision instruments and apparatus, namely: Alidades; Altazimuth surveying instruments; Aneroid barometers, engineering, military and surveying; Boards, military sketching; Clinometers; Compasses; Cross staff heads; Curves, adjustable, irregular, railroad and ship; Curvimeters; Dipping needles; Drafting instruments of all kinds, including fitted cases containing the same; Drafting machines; <i>Geodimeters</i> ; Heliographs; Integrators; Levels, tripod and hand or pocket types; Liners, section; Meters, portable for hydraulic engineering; Pantographs; Parallel <i>rules</i> ; Parallel ruling attachments; Pedometers and paccometers; Plane tables, military and topographic; Planimeters; Poles, ranging; Prisms, angle; Protractors; Rods, levelling; Scales, flat and triangular; Sextants, box;			

SCHEDULE A—*Continued*

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
431d (con.)	Slide rules; Splines; Straight edges, steel or wooden; Tachometers; Tallying machines, pocket; Tee squares, steel or wooden; Telemeters; Theodolites; Transits, tripod and hand or pocket types; Triangles of all types; Tripods for use with any of the foregoing instruments; Parts of all the foregoing, finished or not	Free	9 p.c.	10 p.c.
436	Locomotives and railway passenger, baggage and freight cars, being the property or under the control of railway companies in the United States, running upon any line or road crossing the frontier, so long as Canadian locomotives and cars are admitted free under similar circumstances into the United States, under regulations prescribed by the Minister If such locomotives and railway rolling stock are used temporarily in the transportation of goods from a place in Canada to another place in Canada they are not entitled to free entry but are subject to duty on the rental value or charge made by the United States owner for their use in Canada, or equivalent thereof as determined by regulations prescribed by the Minister. <i>Notwithstanding the foregoing, duty shall not be assessed against a railway company operating in Canada in respect of any particular class of foreign freight car in any calendar year when the total use of foreign cars of that class by such company on railway lines in Canada is less than the total use of Canadian cars of that class owned by such company on railway lines outside of Canada; should such use of foreign cars exceed such use of Canadian cars, duty shall not be assessed on a greater number of cars than is represented by the excess.</i>	Free	Free	Free
440j	Trawls, trawling spoons, fly hooks, hooks, sinkers, swivels, bait, sportsmen's fishing reels, <i>fishing rods</i> , and fishing tackle, n.o.p.	Free	25 p.c.	30 p.c.
441e	Guns and rifles of a class or kind not made in Canada; <i>complete parts thereof</i>	Free	7½ p.c.	30 p.c.
442d	Materials, including all parts, wholly or in chief part of metal, of a class or kind not made in Canada, when imported for use in the manufacture of goods entitled to entry under tariff items 410a (iii), 410g, 410l, 410m, 410o, 410p, 410q, 410s, 410t, 410v, 410w, 410x, 410z, 411, 411a, 411b, 427b, 427c, 427f, 428c, 428e, 440k and 447a, under such regulations as the Minister may prescribe	Free	Free	10 p.c.
453a	Metal parts, n.o.p., in any degree of manufacture but not coated, plated nor covered in any manner; hinges of any material, finished or not; <i>metal shells</i> , <i>not further finished than shaped</i> ; <i>all the foregoing</i> for use in the manufacture of spectacle cases or jewellery boxes	Free	12½ p.c.	35 p.c.
462a	Cameras, n.o.p., of a class or kind made in Canada; <i>complete parts thereof</i>	7½ p.c.	20 p.c.	30 p.c.
462b	Cameras, n.o.p., of a class or kind not made in Canada; <i>complete parts thereof</i>	5 p.c.	15 p.c.	30 p.c.

SCHEDULE A—*Continued*

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
462c	Cameras and parts thereof for making negatives or positives three and one-quarter inches by four and one-quarter inches or larger, including carrying cases therefor.....	Free	Free	10 p.c.
462d	Cinematograph and motion picture cameras for use by professional motion picture producers having studios in Canada equipped for motion picture production; parts of the foregoing.....	Free	9 p.c.	15 p.c.
462e	Lenses, shutters, and parts thereof, for use in the manufacture of cameras.....	Free	Free	30 p.c.
462f	Parts, unfinished, for use in the manufacture of cameras.....	Free	5 p.c.	7½ p.c.
462g	Accessories for cameras, namely: Backgrounds; Colour filters and holders; Diffusion discs and holders; Exposure meters; Flash guns; Flash tubes for high-speed flash apparatus; Lantern slide attachments; Lens hoods; Polarizing screens and holders; Range finders; Stands; Tripods and tripod tops; Vignettters; Parts of all the foregoing.....	Free	Free	10 p.c.
462h	Photographic equipment, namely: Densitometers; Ferro-type plates; Film or paper processors for photo-finishing; Film or print driers; Mounting presses; Negative or sheet-film hangers; Print straighteners; Print washers; Printers, contact; Printers, projection, commonly known as enlargers, for negatives or positives four inches by five inches and larger; <i>Printers, power driven, for photo-finishing;</i> Tanks or trays for negative and positive processing; Temperature controls or heaters for photographic solutions; Timing devices; Parts of all the foregoing.....	Free	Free	10 p.c.
463	<i>Still picture projectors</i> , and slides and film strips therefor, n.o.p.....	Free	15 p.c.	25 p.c.
463a	Motion picture projectors, arc lamps for motion picture work, motion picture or theatrical spot lights, light effect machines, motion picture screens, portable motion picture projectors with or without sound equipment; electric rectifiers or generators designed for use with motion picture projectors; complete parts of all the foregoing, not including electric light bulbs, tubes, or exciter lamps.....	Free	15 p.c.	35 p.c.
503e	Curtain stretchers.....	15 p.c.	15 p.c.	30 p.c.
513	Window cornices and cornice poles of all kinds.....	20 p.c.	25 p.c.	30 p.c.

SCHEDULE A—Continued

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
517	Wire screens, wire doors and wire windows.....	20 p.c.	25 p.c.	30 p.c.
567b	(3) Woven fabrics, containing figured designs, not exceeding twelve inches in width, laces, embroideries, emblems and medallions, for use in the manufacture of church vestments.....	10 p.c.	10 p.c.	20 p.c.
569b	Hat sweats, cap peaks, stiffening bands for the inside of hats and caps, hatters' tips and sides when cut to shape, and materials for use in the manufacture of such articles; all the foregoing for use in the manufacture of hats and caps.....	Free	Free	Free
580	Hair, spring and other mattresses.....	20 p.c.	25 p.c.	30 p.c.
595	Tape or wire, coated or not, for use in the recording and reproduction of sound; (1) Of iron or steel..... (2) N.o.p.....	10 p.c. 5 p.c.	10 p.c. 10 p.c.	35 p.c. 35 p.c.
596	Agraffes; Bass damper parts; Bolts—bracket, plate, bottom; Brackets—brass, piano action, regulating rail; Bridle leather and bridle straps; Buckskin; Casters—brass, for grand pianos; Cloth—bushing, hammer rail, wipp, knuckle; Damper sockets and damper screws; Damper rods and damper rod nuts; Felt—piano, piano action; Hinges—brass top, desk end, butt, continuous, sectional; Hammer heads uncovered and hammer head moulding; Key bottoms and key covering materials; Piano and organ sharps; Pins—tuning, hitch, bridge, key, centre, brass; Plates—brass flange; Pressure bars; Punchings—paper, felt; Rail hooks; Rods—brass pedal, for grand pianos; Screws—brass or steel capstan, regulating, brass flange; Sounding boards—spruce; Spoons; Springs—damper, jack, rail, repetition lever, bottom door, trap; Wires—back check, bridle, damper, dowel, lifter, hammer; All the foregoing for use in the manufacture or repair of pianos, organs, piano actions or piano keys; Ivory and ivory nuts, piano key ivories and veneers of ivory unmanufactured.....	Free	Free	Free
597d	Musical instruments, namely: Autoharps, clavichords, harpsichords, recorders, xylophones.....	Free	Free	30 p.c.
669	Emery, corundum and garnet, in bulk, crushed or ground.....	Free	Free	Free
682	Fish hooks, for deep-sea or lake fishing, not smaller in size than number 2.0; Fishing nets and nettings of all kinds; Metal swivels, of a class or kind not made in Canada; Net and line floats of any material except wood; Specially designed needles of a class or kind not made in Canada for use in repairing fish nets;			

SCHEDULE A—*Concluded*

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
682 (con.)	Threads, twines, marlines, fishing lines, rope and cordage, not exceeding one and one-half inches in circumference; All the foregoing for use in commercial fishing, under such regulations as the Minister may prescribe; Carapace measures of any material.....	Free	Free	Free
682a	Materials for use in the manufacture <i>or repair</i> of the goods specified in tariff item 682.....	Free	Free	Free
695d	Engravings, etchings, lithographic prints, maps and charts, printed prior to January 1, 1900; artists' proof etchings unbound, printed by hand from plates or blocks etched or engraved with hand tools.....	Free	Free	Free
696e	Articles and materials designed for the training of mentally retarded children, when for the use and by order of <i>any school, academy, college, seminary of learning</i> , or any association, society or institution that trains mentally retarded children.....	Free	Free	Free

SCHEDULE B

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
71d	Seed potatoes for propagating purposes, under such regulations as the Minister may prescribe.....per one hundred pounds	37½ cts.	37½ cts.	75 cts.
83a	Potatoes, in their natural state, n.o.p.....per one hundred pounds	37½ cts.	37½ cts.	75 cts.
83b	New potatoes harvested between January 1 and June 14 (excluding mature potatoes which have been stored in the ground and harvested during that period): January 1 to June 14, inclusive.....per one hundred pounds	Free	Free	75 cts.
83c	Sweet potatoes and yams, in their natural state.....per one hundred pounds	Free	Free	15 cts.
83d	Sweet potatoes, n.o.p.....per pound	Free	1¼ cts.	2¼ cts.
83e	Potatoes, dried, desiccated or dehydrated.....per pound	Free	Free	2¼ cts.

SCHEDULE C

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
422a	Machines pour le pavage en béton, automobiles, se chargeant par le bout, ayant une capacité de 21 pieds cubes ou plus de béton humide; machines à finir les chaussées en béton et asphalte; machines à profiler les chemins; régaleuses de fond; <i>racleurs</i> et excavateurs combinés; bétonnières du type mobile; chariots à bascule ou remorques, non automobiles, d'une capacité de 10 verges (<i>yards</i>) cubes ou plus; machines et matériel pour le remblayage, montés sur roues automotrices ou chenilles, à élinde tournantes ou semi-tournantes et du type racloir; sonnettes ou extracteurs de pilots mus à la vapeur ou à l'air; pointes de tubes perforateurs, tamis et crépines pour puits; plaques tournantes pour camions; le tout d'une classe ou d'une espèce non fabriquée au Canada, et leurs pièces achevées.....	En franchise	10 p.c.	12½ p.c.

SCHEDULE D

Item No.	Goods	When Subject to Drawback	Portion of Duty (not including Special Duty or Dumping Duty) Payable as Drawback
1050	<i>Raw sugar, imported other than under the General Tariff.</i>	<i>When used by a recognized sugar refinery in the production of refined sugar used in the manufacture of wine.....</i>	99 p.c.
1052	Machinery; precision instruments and apparatus for heat treating, welding, sorting, testing, inspecting or correcting; control panels for use with the aforementioned machinery and precision instruments and apparatus; all the foregoing of a class or kind not made in Canada; accessories and attachments for use with the aforementioned machinery and precision instruments and apparatus; parts of all the foregoing, not including consumable tools.	When used in the plants of manufacturers of automobiles and motor vehicles or of automobile or motor vehicle parts for the manufacture of automobiles and motor vehicles or of automobile or motor vehicle parts.....	99 p.c.
1053	Machinery; precision instruments and apparatus for heat treating, welding, sorting, testing, inspecting or correcting; control panels for use with the aforementioned machinery and precision instruments and apparatus; all of the foregoing of a class or kind not made in Canada; accessories and attachments for use with the aforementioned machinery and precision instruments and apparatus; parts of all the foregoing, not including consumable tools.	When used for the manufacture of aircraft, aircraft engines, airborne aircraft equipment, or of parts of the foregoing.....	99 p.c.
1056	<i>Materials, including all parts, wholly or in chief part of metal, of a class or kind not made in Canada.</i>	<i>When used in the manufacture of goods entitled to entry under tariff items 410a(iii), 410g, 410l, 410m, 410o, 410p, 410q, 410s, 410t, 410v, 410w, 410z, 410z, 411, 411a, 411b, 427b, 427c, 427f, 428c, 428e, 440k and 447a...</i>	99 p.c.
1071	Materials of a class or kind not made in Canada.	When used for the manufacture or repair of aircraft, aircraft engines, airborne aircraft equipment, or of parts of the foregoing.....	99 p.c.

SCHEDULE E

Item No.	
1220	<p><i>Offensive weapons, as defined in the Criminal Code:</i> <i>This item does not affect in any manner:</i></p> <p>(a) <i>arms, implements or munitions of war, army, naval and air stores, and any articles deemed capable of being converted thereinto or made useful in the production thereof, imported under permit issued by the Minister of National Revenue pursuant to regulations made by the Governor in Council under section 279 of the Customs Act;</i></p> <p>(b) <i>firearms imported by a person who holds a permit in Form 42, Form 43 or Form 44, issued with respect thereto, under section 94 of the Criminal Code;</i></p> <p>(c) <i>shotguns and rifles of the standard or auto-loading type and military type rifles, imported for sporting use only;</i></p> <p>(d) <i>antique articles eligible for entry under tariff item 693(i) or tariff item 693(iii), and bona fide collectors' items, as determined by the Minister;</i></p> <p>(e) <i>arms, military stores and munitions of war eligible for entry under tariff item 708 or tariff item 708b; or</i></p> <p>(f) <i>arms, military stores, munitions of war or offensive weapons exempted from the provisions of this item by a regulation of the Governor in Council in any particular case or class of cases.</i></p>

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
 QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
 OTTAWA, 1957

5-6 ELIZABETH II.

CHAP. 22

An Act to amend the Dominion Succession Duty Act.

[Assented to 12th April, 1957.]

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows: R.S., cc. 89,
317.

1. (1) Paragraph (a) of section 2 of the *Dominion Succession Duty Act* is repealed and the following substituted therefor:

“(a) “aggregate net value” means the fair market value as at the date of death, of all the property of the deceased, wherever situated, together with the fair market value, as at the said date, of all such other property wherever situated, mentioned and described in section 3, as deemed to be included in a succession or successions, as the case may be, from the deceased as predecessor, less the debts, encumbrances and other allowances and deductions authorized by subsection (9) of section 7 and by sections 7A and 8;” “Aggregate
net value.”

(2) Paragraph (e) of section 2 of the said Act is repealed and the following substituted therefor:

“(e) “dutiable value” means, in the case of the death of a person domiciled in Canada, the fair market value, as at the date of death, of all property included in a succession to a successor less the allowances and deductions authorized by subsection (9) of section 7 and by sections 7A and 8 and less the value of real property situated outside of Canada, and means, in the case of the death of a person domiciled outside of Canada, the fair market value of property situated in Canada included in a succession to a successor less the allowances and deductions authorized by subsection (9) of section 7 and by sections 7A, 8 and 9;” “Dutiable
value.”

2. Paragraph (d) of subsection (1) of section 7 of the said Act is repealed.

3. The said Act is further amended by adding thereto, immediately after section 7 thereof, the following section:

Succession
to charitable
organization.

"7A. In determining the aggregate net value and dutiable value, respectively, there shall be deducted the value of any property included in a succession to a charitable organization in Canada operated exclusively as such and not for the benefit, gain or profit of any person, member or shareholder thereof, and no duty shall be levied under this Act upon or in respect of that succession."

R.S., c. 317,
s. 6.

4. Section 12 of the said Act is repealed and the following substituted therefor:

Definitions.

"Prescribed
province."

"12. (1) In this section,

(a) "prescribed province" means a province prescribed by a regulation made by the Governor in Council on the recommendation of the Minister of Finance for the purposes of this section; and

"Provincial
Act" and
"provincial
duties."

(b) "provincial Act" means any provincial Act that imposes succession duties, and "provincial duties" means the duties imposed by such a provincial Act.

Deduction
from duty.

(2) Where provincial duties have been paid in respect of property the succession to which is subject to duty under this Act upon the death of a predecessor, the successor may deduct from the duty otherwise payable by him under this Act in respect of the succession to that property one-half of the amount of that duty.

Pension
benefits and
allowances.

(3) For the purposes of this section, where a predecessor was at the time of his death domiciled in a prescribed province, provincial duties shall be deemed to have been paid in respect of any superannuation or pension benefit or allowance of the kind described in paragraph (g) of subsection (1) of section 3, the succession to which is subject to duty under this Act upon the death of that predecessor."

5. This Act applies in the case of the death of any predecessor dying after the 31st day of March, 1957.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5 - 6 ELIZABETH II.

CHAP. 23

An Act to amend The Eastern Rocky Mountain Forest
Conservation Act.

[Assented to 12th April, 1957.]

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1947, c. 59;
1952, c. 41.

1. The Agreement set out in the Schedule is approved and confirmed. Agreement approved.

2. Section 9 of *The Eastern Rocky Mountain Forest Conservation Act* is repealed. Repeal.

SCHEDULE

MEMORANDUM OF AGREEMENT made this 12th day
of February A.D. 1957.

BETWEEN:

The Government of Canada,
(hereinafter called "Canada"),

OF THE FIRST PART.

—and—

The Government of the Province of Alberta,
(hereinafter called "the Province"),

OF THE SECOND PART.

WHEREAS Canada and the Province entered into an agreement, dated the 19th day of June, 1947, respecting the conservation of the forests on the east slope of the rocky mountains, which agreement was approved and confirmed by the Parliament of Canada by chapter 59 of the Statutes of Canada, 1947, and by the Legislature of the Province by chapter 20 of the Statutes of Alberta, 1948, (hereinafter called "the original agreement"); and

WHEREAS Canada and the Province entered into a further agreement dated the 17th day of June, 1952, in amendment of the original agreement, which further agreement was approved and confirmed by the Parliament of Canada by chapter 41 of the Statutes of Canada, 1952, and by the Legislature of the Province by chapter 36 of the Statutes of Alberta, 1953, (hereinafter called the "1952 agreement"); and

WHEREAS Canada and the Province desire to amend further the original agreement and the 1952 agreement.

NOW THEREFORE CANADA AND THE PROVINCE AGREE AS FOLLOWS:—

1. Section 6 of the original agreement is amended by adding thereto, immediately after subsection (3) thereof, the following subsection:

"(4) All expenditures by the Board shall be subject to the audit of the Provincial Auditor."

2. At all times on and after the 1st day of April, 1957,
(a) subsection (2) of section 4 of the original agreement shall be deemed to have been amended by the deletion of the following words:

“such programmes shall provide for an annual expenditure of not more than \$300,000.00 and not less than \$250,000.00 provided, however, that during the period when the capital expenditures are being made and until they are completed the amount of such expenditures, including the cost of administration, in the discretion of the Board, may be less than \$250,000.00”;

and
(b) clause (i) of paragraph (a) of section 2 of the 1952 agreement shall be deemed to have been deleted.

3. Section 9 of the original agreement is deleted.

4. Paragraph (b) of section 20 of the original agreement is amended by striking out the word “Dominion” and substituting therefor the word “Province”.

5. This agreement is made subject to its being approved by the Parliament of Canada and by the Legislature of the Province of Alberta.

Signed on behalf of Canada by the
Honourable Jean Lesage, Minister of
Northern Affairs and National Re-
sources, in the presence of

(sgd) Jean Lesage
.....

(sgd) E. A. Cote

Signed on behalf of the Province of
Alberta by the Honourable Norman
Willmore, Minister of Lands and
Forests of the said Province, in the
presence of

(sgd) Norman Willmore
.....

(sgd) Grace A. M. Matheson

5 - 6 ELIZABETH II.

CHAP. 24.

An Act to amend the Exchequer Court Act.

[Assented to 12th April, 1957.]

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows: R.S., c. 98;
1952-53, c. 30.

1. Subsection (1) of section 12 of the *Exchequer Court Act* is repealed and the following substituted therefor:

"12. (1) The Governor in Council may by an instrument under the Great Seal appoint a fit and proper person, being a barrister of at least five years' standing, to be the Registrar of the Exchequer Court, to hold office during pleasure; the Registrar shall keep an office at the City of Ottawa, and shall be paid a salary to be fixed by the Governor in Council." Registrar,
tenure of
office and
salary.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5 - 6 ELIZABETH II.

CHAP. 25

An Act to amend the Excise Act.

[Assented to 12th April, 1957.]

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

R.S., cc. 99.
319;
1952-53, c. 24;
1953-54, c. 35.

1. Section 5 of Part V of the Schedule to the *Excise Act* is repealed and the following substituted therefor:

R.S., c. 319,
s. 12.

"5. Canadian raw leaf tobacco when sold for consumption, per pound actual weight, ten cents."

2. This Act shall be deemed to have come into force on the 15th day of March, 1957.

Commence-
ment.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5 - 6 ELIZABETH II.

CHAP. 26

An Act to amend the Excise Tax Act.

[Assented to 12th April, 1957.]

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

R.S., cc. 100, 320; 1952-53, c. 35; 1953-54, c. 56; 1955, c. 53; 1956, c. 37.

1. The long title of the *Excise Tax Act* is repealed and the following substituted therefor:

“An Act respecting Excise Taxes.”

2. Paragraphs (b), (c) and (d) of subsection (5) of section 23 of the said Act are repealed.

1953-54, c. 56, s. 4.

3. The said Act is further amended by adding thereto, immediately after section 23 thereof, the following section:

“24. Notwithstanding anything in this Part, the excise tax imposed by this Part in respect of automobiles (other than automobiles to which subsection (4) of section 23 applies) is not payable

When tax on automobiles payable.

(a) in the case of an automobile manufactured or produced in Canada, until title to the automobile has passed to the purchaser thereof, and

(b) in the case of an automobile imported into Canada or taken out of warehouse, until title to the automobile has passed to the importer or transferee who takes the automobile out of bond for consumption.”

4. Subparagraphs (iv) to (vii) of paragraph (e) of subsection (1) of section 29 of the said Act are repealed and the following substituted therefor:

1953-54, c. 56, s. 6.

“(iv) any commercial artist, and

(v) any person who wraps, packages, puts up in boxes or otherwise prepares for sale, candy, chocolate, chewing gum or confectionery that may be classed as candy or a substitute for candy, otherwise than in a retail store for the purpose of sale in such store; and”

5. Section 48 of the said Act is repealed and the following substituted therefor:

Monthly
returns of
taxable
sales.

“48. (1) Every person who is required by or pursuant to Part IV, V or VI to pay taxes shall make each month a true return of his taxable sales for the last preceding month, containing such information in such form as the regulations require.

Licence
holders.

(2) Every person holding a licence granted under or in respect of Part IV, V or VI shall, if no taxable sales have been made during the last preceding month, make a return as required by subsection (1) stating that no taxable sales have been made.

Date of
filing and
payment.

(3) The return required by this section shall be filed and the tax payable shall be paid not later than the last day of the first month succeeding that in which the sales were made.

Additional
penalties on
default.

(4) Subject to subsection (5), upon default in payment of the tax or any portion thereof payable under Part IV, V or VI within the time prescribed by subsection (3), there shall be paid in addition to the amount of the default a penalty of two-thirds of one per cent of the amount in default in respect of each month or fraction of a month during which the default continues.

Extension
of time.

(5) The Minister may, before or after the day prescribed by subsection (3), specify in writing a later day for the filing of a return or the payment of the tax or any portion thereof; and where the Minister has specified a later day

- (a) no penalty shall accrue or be deemed to have accrued under subsection (4) prior to such later day in respect of default in payment of the tax or portion thereof for the payment of which the later day was specified; and
- (b) failure to pay, on or before the later day, the tax or portion thereof for the payment of which a later day was specified constitutes a default for the purposes of subsection (4).”

1953-54, c. 56,
s. 14; 1956,
c. 37, s. 6.

6. Schedules I, II and III to the said Act are repealed and Schedules I, II and III to this Act are respectively substituted therefor.

Coming
into force.

7. (1) Sections 2, 4 and 6 of this Act and the Schedules to this Act shall be deemed to have come into force on the 15th day of March, 1957, and to have applied to all goods mentioned therein imported or taken out of warehouse for consumption on or after that day, and to have applied to goods previously imported for which no entry for consumption was made before that day.

(2) Section 3 of this Act shall be deemed to have come into force on the first day of February, 1957.

SCHEDULE I.

1. Automobiles adapted or adaptable for passenger use, with seating capacity for not more than ten persons each.....ten per cent; the tax on automobiles applies on the total price charged for such automobiles, which price shall include all charges for accessories, optional equipment, or any other charges contracted for at the time of sale, whether charged for separately or not; the tax does not apply to automobiles imported under *Customs Tariff* items 702, 705a, 706 and 707.

2. Articles, materials or preparations of whatever composition or in whatever form, commonly or commercially known as toilet articles, preparations or cosmetics, which are intended for use or application for toilet purposes, or for use in connection with the care of the human body, including the hair, nails, eyes, teeth, or any other part or parts thereof, whether for cleansing, deodorizing, beautifying, preserving or restoring, and including shaving soaps and shaving creams, antiseptics, bleaches, depilatories, perfumes, scents and similar preparationsten per cent.

3. Devices, commonly or commercially known as lighters, which produce sparks, flame or heat whether or not in combination with other articles on the separate or combined value, as the case may beten per cent.

4. Coin, disc or token operated games or amusement devices of all kinds.....ten per cent.

5. (a) Phonographs, record playing devices, radio broadcasting receiving sets or any combination of the foregoing and tubes therefor; any apparatus or device that enables a person to hear programmes of music distributed by any means whatever or radio broadcasting programmes distributed by any means whatever; but this paragraph does not include any article coming within paragraph (b) of this sectionfifteen per cent.

(b) Television receiving sets and tubes therefor; any apparatus or device that enables a person to see, or to see and hear, television programmes distributed by any means whatever or television radio broadcasting programmes distributed by any means whatever.....fifteen per cent.

6. Tobacco pipes; cigar and cigarette holders and cigarette rolling devices.....ten per cent.

7. Cigars.....fifteen per cent.

8. Matches.....ten per cent.

9. (a) Clocks and watches adapted to household or personal use, except railway men's watches, and those specially designed for the use of the blind, and alarm clocks where the sale price by the Canadian manufacturer or the duty paid value of those imported does not exceed ten dollars....ten per cent.

- (b) Articles of all kinds made in whole or in part of ivory, jet, amber, coral, mother of pearl, natural shells, tortoise shell, jade, onyx, lapis lazuli, or other semi-precious stonesten per cent.
- (c) The following articles, namely:
 articles commonly or commercially known as jewellery, whether real or imitation, including diamonds and other precious or semi-precious stones for personal use or for adornment of the person; goldsmiths' and silversmiths' products except gold-plated or silver-plated ware for the preparation or serving of food or drink.....ten per cent.

SCHEDULE II.

Cigarettes and manufactured tobacco:

- (a) For each five cigarettes or fraction of five cigarettes contained in any package.....two cents;
- (b) Manufactured tobacco, including snuff, but not including cigars and cigarettes.....eighty cents per pound.

SCHEDULE III.

FOODSTUFFS.

Baking Powder; Baking Soda; Cream of tartar;
 Barley; Bread; Butter; Cheese; Cream; Eggs, Egg albumen and
 Egg yolks; Glucose; Honey; Ice; Lactose; Lard; Rice; Salt; Shortening;
 Soups; Split Peas; Sugar; Yeast; Yogurt;

Bakers' cakes and pies including biscuits, cookies or other similar
 articles;

Bases or concentrates for making beverages other than soft drink
 beverages;

Cereal breakfast foods not including beverages;

Cocoa;

Cocoanut;

Cooking oil and salad oils, mayonnaise and salad dressings;

Dessert powders;

Drinks prepared from milk or eggs;

Edible gelatine;

Fish and edible products thereof;

Flavouring extracts;

Flour including pastry, cake, biscuit, and similar mixes;

Foods prepared and sold exclusively for feeding infants;

Fruit, fresh, canned, frozen, preserved, dried or evaporated;

Grain grits and meals;

Gravies and meat extracts;

Ice cream;

Jams, jellies, marmalades, and preserves;

Malt syrup, except when sold for beverage purposes;

Maple syrup; corn syrup; table syrups; molasses;

Meats and poultry, fresh, cooked, canned, frozen, smoked or dried;

Meat tenderizers;

Milk, including buttermilk, condensed milk, evaporated milk,
 and powdered milk;

Peanut butter;

Pickles, relishes, catsups, sauces, olives, horseradish, mustard,
 and similar goods;

Pie fillings;

Prepared whipping cream;

Prune juice; grape juice;

Sandwich spreads;

Spaghetti, macaroni and vermicelli;

Spices, condiments and seasonings;

Tea, coffee and substitutes therefor;

Vegetables, fresh, canned, frozen or dehydrated;

Vegetable juices; fruit juices which consist of at least ninety-five
 per cent of pure juice of the fruit;

Vinegar;

Materials to be used exclusively in the manufacture or production
 of the foregoing foodstuffs;

FARM AND FOREST.

Bees; Casein; Fertilizer; Hay; Hops; Shorts; Straw;

Alfalfa meal;

Animals, living;

Baling twine or baling wire for baling farm produce, and articles and materials to be used or consumed exclusively in process of manufacture thereof;

Beet pulp, dried;

Boxes for farm wagons, and articles and materials to be used exclusively in the manufacture thereof;

Creosote oil and other wood preservatives when for use exclusively in the treatment of timber, poles or lumber;

Drain tiles for agricultural purposes;

Farm produce sold by the individual farmer of his own production, not including flowers, when the sales thereof exceed five hundred dollars per annum;

Potted, flowering or bedding plants; dormant flower bulbs, corms roots and tubers; cut foliage;

Feeds for fur-bearing animals whose pelts have commercial value;

Forest products when produced and sold by the individual settler or farmer;

Friction disc sharpeners;

Furs, raw;

Gopher poison, and materials for use exclusively in its manufacture;

Grain or seed cleaning machines and complete parts therefor;

Grains and seeds in their natural state;

Harness for horses and complete parts therefor, and articles and materials to be used exclusively in the manufacture thereof; harness leather;

Hides, raw and salted;

Logs and round unmanufactured timber;

Materials to be used exclusively in the manufacture of feeds for poultry, cattle and other stock and fur-bearing animals;

Nursery stock;

Oil cake, oil cake meal;

Peat moss when used for agricultural purposes, including poultry litter;

Poultry, cattle and other stock feeds;

Poultry, living;

Preparations, chemicals or poisons for pest control purposes in agriculture or horticulture, and materials for use exclusively in the manufacture thereof;

Sap spouts and sap buckets, evaporators and complete parts therefor, when for use exclusively for the production of maple syrup;

Sawdust and wood shavings;

Settlers' effects;

Steel pens and complete parts thereof for farm animals, and articles and materials for use exclusively in the manufacture thereof;

Vegetable plants;

Vermiculite;

Wool not further prepared than washed;

Woollen rolls or wool yarn milled for a producer of wool from wool supplied by him for his own use;

ENGINES.

Internal combustion traction engines, and portable engines with boilers in combination, for farm purposes, or for use exclusively in the operation of logging, such operation to include the removal of the log from stump to skidway, log dump or common or other carrier, and accessories (not including machines and tools for operation by such engines) and complete parts of all the foregoing, and articles and materials, not including plant equipment, to be used or consumed exclusively in the manufacture of the foregoing engines, boilers or parts thereof;

MINES AND QUARRIES.

Crushed stone or crushed gravel;

Gold and silver in ingots, blocks, bars, drops, sheets or plates unmanufactured;

Ores of all kinds;

Sand, gravel, rubble, and field stone;

MARINE AND FISHERIES.

Boats *bona fide* purchased by fishermen for use in the fisheries, and articles and materials to be used exclusively in the manufacture, equipment or repair of such boats;

Carrageen or Irish Moss;

Cotton duck and cotton sail twine to be used only in the manufacture of equipment for ships or vessels;

Rope and cordage of cotton, hemp, manila or other vegetable fibre, or nylon, for the fisheries, not including these articles for sportsmen's purposes, and materials for use only in the manufacture thereof;

Preservatives for use exclusively for treating fishing nets, ropes and lines;

Materials for use only in the construction, equipment and repair of ships over ten tons net register tonnage;

Materials used as ingredients in canned fish;

Ships licensed to engage in the Canadian coasting trade;

Sinkers, and floats including trawl kegs, when for use exclusively in the fisheries, not including these articles for sportsmen's purposes;

CHARITABLE, HEALTH, ETC.

Adrenocorticotrophin (ACTH); Cortisone; Insulin; Radium;

Articles and materials for the sole use of any *bona fide* public hospital certified to be such by the Department of National Health and Welfare, when purchased in good faith for use exclusively by the said hospital and not for resale;

Artificial eyes;

Donations of clothing and books for charitable purposes;

Hearing aids and parts therefor, including batteries specifically designed for use with such hearing aids;

Liver extract for use exclusively in the treatment of anaemia;

Memorials or monuments erected in memory of members of the Armed Forces who lost their lives in the service of their country;

Vaccine for use in the prevention of poliomyelitis, and material for use exclusively in the manufacture thereof;

War Veterans' badges;

PRINTING AND EDUCATIONAL.

Bibles, missals, prayer books, psalm and hymn books, religious tracts, Sunday School lesson pictures, books, bound and unbound, pamphlets, booklets, leaflets, scripture, prayer, hymn and mass cards and religious mottoes and pictures unframed, for the promotion of religion, and materials to be used exclusively in the manufacture thereof, but not including forms, stationery or annual calendars;

Books, printed and bound, that contain no advertising and are solely for educational, technical, cultural or literary purposes, and materials to be used exclusively in the manufacture thereof, but excluding price lists, time tables, rate books, catalogues, periodic reports, fashion books, albums, books for writing or drawing upon, and any books similar to the foregoing exclusions;

National manufacturing, industrial or mercantile trade directories, and materials to be used exclusively in the manufacture thereof, but excluding all other directories, and excluding statistical, financial or biographical surveys, reports, year books or directories, and transportation, telephone, municipal or street directories, guides or rate books;

College and school annuals; newspapers; sheet music; magazines and literary papers unbound, regularly issued at stated intervals, not less frequently than four times yearly; and materials to be used exclusively in the manufacture thereof;

The Minister shall be the sole judge as to whether any printed material comes within any of the classes enumerated in any of the four foregoing paragraphs of this heading;

Desks and chairs specially designed for use in class rooms when sold to educational institutions;

Manuscript;

Phonograph records authorized by the Department of Education of any province in Canada for instruction in the English and the French language, and materials to be used exclusively in the manufacture thereof;

Photographs, paintings, pastels, drawing and other art work and illustrations of all kinds, whether originals, copies or proofs, and printing plates made to reproduce the same, for use exclusively as non-advertising news pictures or for illustrating non-advertising articles or stories in periodical publications enjoying second-class mailing privileges, the pages of which are regularly bound, wire stitched or otherwise fastened together;

Printing for school boards, schools and universities, for use by such institutions and not for resale;

DIPLOMATIC.

Articles for the use of the Governor General;

Articles imported for the personal or official use of the Heads of Diplomatic Missions, High Commissioners representing other of Her Majesty's Governments, Counsellors, Secretaries and Attaches at Embassies, Legations and offices of High Commissioners in Canada, Trade Commissioners and Assistant Trade Commissioners representing other of Her Majesty's Governments, Consuls General, Consuls and Vice-Consuls of Foreign Nations, who are natives or citizens of the countries they represent and are not engaged in any other business or profession;

Automobiles, cigars, cigarettes, manufactured tobacco, ale, beer, stout, wines and spirits purchased in Canada by any of the foregoing;

CERTAIN BUILDING MATERIALS.

Bricks, building tile, floor tile, building blocks curved or shaped and building stone;

Chimney caps;

Circulating pumps for use in forced hot water heating systems for the heating of buildings;

Door and window screens;

Hard surface composition yardage flooring for permanent bonding to floors;

Plaster; lime; cement and additives for concrete;

Lumber; sash; doors; shingles; lath; siding; stairways;

Material for waterproofing and moisture-proofing buildings;

Plaster boards, fibreboard, wall panels, building paper, wallpaper and materials, manufactured wholly or in part of vegetable or mineral substances, for ceilings, walls, building insulation or acoustical purposes;

Paints, varnishes, white lead and paint oil;

Prepared roofings;

Shower baths, bath tubs, basins, faucets, closets, lavatories, urinals, sinks and rims therefor and laundry tubs, not including repair parts therefor, nor pipes and pipe fittings;

Cast iron soil pipe and cast iron fittings therefor;

Glass for buildings;

Furnaces, stokers, oil or gas burners, hot water and steam radiators not including fittings, for the heating of buildings;

Locks and lock sets;

Materials to be incorporated in terrazzo flooring;

Septic tanks;

Skylights;

Precast concrete shapes when purchased by municipalities for bridges in public highway systems;

Structural steel when purchased by municipalities for bridges in public highway systems;

Structural steel for buildings;
Tar and asphalt for roofing;
Ventilators and louvres, not motor operated;
Articles and materials to be used exclusively in the manufacture or production of the foregoing building materials;

COVERINGS.

Usual coverings to be used exclusively for covering goods not subject to the consumption or sales tax and materials to be used exclusively in the manufacture of such coverings;

FIRE BRICK, REFRACTORIES, ETC.

Fire brick, plastic refractories, high temperature cement, fire clay and other refractory materials for use exclusively in the construction or repair of a furnace, kiln or other equipment of a manufacturing establishment, and materials to be used or consumed exclusively in the manufacture of such fire brick or refractory materials;

PROCESSING MATERIALS.

Materials (not including grease or lubricating oils) consumed or expended directly in the process of manufacture or production of goods;

MACHINERY AND APPARATUS TO BE USED IN MANUFACTURE OR PRODUCTION.

Machinery and apparatus that, in the opinion of the Minister, are to be used directly in the process of manufacture or production of goods, and the following machinery or apparatus:

Coal crushers and stokers;

Structures that are adjuncts to or provide access to the machinery and apparatus mentioned herein;

Repair and maintenance equipment used by manufacturers or producers for servicing their machinery and apparatus mentioned herein;

Safety devices and equipment for the prevention of accidents in the manufacturing or production of goods;

Systems installed by manufacturers or producers for exhausting dust and noxious fumes from their manufacturing operations;

Equipment used to carry refuse or waste from production machinery;

Equipment for hospitals and first aid stations in manufacturing establishments;

Gasoline-powered and diesel-powered self-propelled trucks mounted on rubber-tired wheels for off-highway use exclusively at mines and quarries;

Complete parts of all the foregoing;

This exemption does not apply to office equipment or motor vehicles, except those mentioned above;

MISCELLANEOUS.

Articles and materials purchased or imported by a government of a country designated by the Governor in Council under *Customs Tariff* item 708, or purchased or imported by a Canadian government agency on behalf of such a government, for the construction, maintenance or operation of military or defence establishments in Canada and not intended for resale, gift or other disposition except as may be authorized by the Minister of National Revenue;

British and Canadian coins and foreign gold coin;

Drain tile not exceeding four inches in inside diameter and twelve inches in length;

Identification tags or labels for designating the grades or quality of meat, poultry, fish, eggs, fruit and vegetables, and materials to be used exclusively in the manufacture thereof;

Perforated bituminized fibre pipe for drainage purposes not exceeding four inches in inside diameter;

Electricity;

Equipment sold to or imported by municipalities for their own use and not for resale, at a price in excess of five hundred dollars per unit, specially designed for use directly for road making, road cleaning or fire fighting, but not including automobiles or ordinary motor trucks;

Fuel for lighting or heating, but not including fuel when for use in internal combustion engines; crude oil to be used in the production of fuel;

Natural gas and gas manufactured from coal, calcium carbide or oil for illuminating or heating purposes;

Railway ties;

Seventy-five per cent of the sale price if manufactured in Canada, or seventy-five per cent of the duty paid value if imported, of trailers for use as homes;

Tanks for collecting milk, not including chassis or cabs;

Tires and tubes for use exclusively on the machinery enumerated in *Customs Tariff* item 411a;

GOODS ENUMERATED IN CUSTOMS TARIFF ITEMS.

173, 209b, 352a, 364, 406, 409, 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409h, 409i, and complete parts thereof, 409j, 409k, 409q, 409t, 409u, 409v, 411a, 431h, 436, 437, 439c, 440k, 460, 476, 476a, 476b, 478, 480, 480a, 663b, 666, 667, 682, 682a, 690a, 692, 692b, 693, 695a, 695b, 695c, 695d, 696, 696a, 697, 698, 699, 700, 701, 702, 703, 704, 708, 708b, 786, 848;

Articles and materials that enter into the cost of manufacture of the goods enumerated in tariff items 409, 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409j, 409k, 409o and 439c, when imported by manufacturers for use exclusively in the manufacture in their own factories of the goods enumerated in the foregoing tariff items, under regulations prescribed by the Minister;

Articles and materials to be used exclusively in the manufacture of goods enumerated in *Customs Tariff* items 173, 406, 409, 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409h, 409i, 409j, 409k, 409q, 409t, 409u, 409v, 410b, 411, 411a, 411b, 431h, 439c, 440k, 476, 476a, 480, 480a, 663, 663a, 663b, 666, 667, 696, 848;

Materials, not including plant equipment consumed in process of manufacture or production, that enter directly into the cost of goods enumerated in *Customs Tariff* items 406, 409, 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409h, 409i, 409j, 409k, 409q, 410b, 411, 411a, 411b, 439c, 440k, 476, 476a, 480, 480a, 663, 663a, 666, 667, 696.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5 - 6 ELIZABETH II.

CHAP. 27

An Act for the Regulation and Control of Agricultural Fertilizers.

[Assented to 12th April, 1957.]

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

SHORT TITLE.

1. This Act may be cited as the *Fertilizers Act*.

Short title.

INTERPRETATION.

2. In this Act

Definitions.

- (a) "analyst" means a person appointed or designated as an analyst pursuant to section 5; "Analyst."
(b) "fertilizer" means any substance or mixture of substances containing nitrogen, phosphorous, potassium or other plant food, manufactured, sold or represented for use as a plant nutrient; "Fertilizer."
(c) "inspector" means a person appointed or designated as an inspector pursuant to section 5; "Inspector."
(d) "label" includes any legend, word, mark, symbol or design applied or attached to, included in, belonging to or accompanying any fertilizer, supplement or package; "Label."
(e) "Minister" means the Minister of Agriculture; "Minister."
(f) "package" includes a sack, bag, barrel, case or any other container in which fertilizers or supplements are placed or packed; "Package."
(g) "prescribed" means prescribed by regulation; "Prescribed."
(h) "sell" includes sell, offer for sale, expose for sale, have in possession for sale and distribute; "Sell."
(i) "supplement" means any substance or mixture of substances, other than a fertilizer, manufactured, sold or represented for use in the improvement of the physical condition of soils or to aid plant growth or crop yields. "Supplement."

REGISTRATION.

Sale and importation of fertilizers and supplements.

3. No person shall sell, or import into Canada, any fertilizer or supplement unless the fertilizer or supplement has been registered as prescribed, conforms to prescribed standards and is packaged and labelled as prescribed.

REGULATIONS.

Regulations.

4. The Governor in Council may make regulations
- (a) for prescribing the form in which applications for registration shall be made and the information to be furnished therewith;
 - (b) respecting the registration of fertilizers and supplements and prescribing fees for registration;
 - (c) respecting the duration and cancellation of registration;
 - (d) for exempting any fertilizer or supplement or any person from the operation of all or any of the provisions of this Act;
 - (e) prescribing the form, composition and other standards for fertilizers and supplements;
 - (f) respecting the packaging and labelling of fertilizers and supplements and packages thereof;
 - (g) respecting the taking of samples and the making of analyses for the purposes of this Act;
 - (h) providing that fertilizers registered under this Act and containing a pest control product as defined in the *Pest Control Products Act* shall, in prescribed circumstances and subject to prescribed conditions, be deemed to be registered under that Act;
 - (i) prescribing anything else that by this Act is required to be prescribed; and
 - (j) generally, for carrying out the purposes and provisions of this Act.

ADMINISTRATION.

Inspectors and analysts.

5. (1) The inspectors and analysts necessary for the administration and enforcement of this Act shall be appointed under the provisions of the *Civil Service Act*.

Idem.

(2) The Minister may designate any person as an inspector or analyst for the purposes of this Act.

Powers of inspector.

6. (1) An inspector may at any reasonable time enter any place in which he reasonably believes there is any article to which this Act applies and may open any package found therein that he has reason to believe contains any such article and may examine it and take samples thereof.

(2) An inspector shall be furnished with a prescribed certificate of his appointment or designation and on entering any place under subsection (1) shall, if so required, produce the certificate to the persons in charge thereof. Certificate of appointment.

(3) The owner or persons in charge of any place described in subsection (1) and every person found therein shall give an inspector all reasonable assistance in his power to enable the inspector to carry out his duties and functions under this Act and shall furnish him with such information with respect to the administration of this Act and the regulations as he may reasonably require. Assistance to inspector.

7. (1) Whenever an inspector believes on reasonable grounds that this Act has been violated, he may seize the articles by means of or in relation to which he reasonably believes the violation was committed. Seizure.

(2) Any article seized pursuant to subsection (1) shall not be detained after Detention.

(a) the provisions of this Act and the regulations have, in the opinion of the inspector, been complied with, or

(b) the expiration of six months from the day of seizure, unless before that time proceedings have been instituted in respect of the violation, in which event the article may be detained until the proceedings are finally concluded.

(3) Where a person has been convicted of an offence under this Act, every article by means of or in relation to which the offence was committed is, upon the conviction, in addition to any penalty imposed, forfeited to Her Majesty, if such forfeiture is directed by the court. Forfeiture.

(4) The Governor in Council may make regulations Regulations.

(a) respecting the detention of anything seized under this section and for preserving or safeguarding anything so detained, and

(b) respecting the disposition of anything forfeited under this section.

8. (1) No person shall obstruct or hinder an inspector in the carrying out of his duties or functions under this Act. Obstruction of inspector.

(2) No person shall make a false or misleading statement either verbally or in writing to an inspector or other officer engaged in carrying out his duties or functions under this Act. False statements.

PROHIBITIONS.

9. No person shall sell any fertilizer or supplement that contains destructive ingredients or properties harmful to plant growth when used according to the directions accompanying the fertilizer or supplement or appearing on the label of the package in which the fertilizer or supplement is contained. Prohibitions.

Offence.

10. (1) Every person who, or whose employee or agent, has violated any provision of this Act or any regulation made under subsection (4) of section 7 is guilty of an offence and is liable

(a) on summary conviction to a fine not exceeding five hundred dollars or to imprisonment for a term not exceeding six months or to both fine and imprisonment, or

(b) upon conviction on indictment to a fine not exceeding two thousand dollars or to imprisonment for a term not exceeding one year or to both fine and imprisonment.

Offence by agent or by employee.

(2) In a prosecution for an offence under this Act, it is sufficient proof of the offence to establish that it was committed by an employee or agent of the accused whether or not the employee or agent is identified or has been prosecuted for the offence.

EVIDENCE.

Certificate of analyst.

11. A certificate of an analyst stating that he has analyzed or examined a substance or a sample submitted to him by an inspector and stating the result of his examination is admissible in evidence in a prosecution for an offence under this Act, and is *prima facie* proof of the statement of analysis contained in the certificate.

Trial of offences.

12. A complaint or information in respect of an offence under this Act may be heard, tried or determined by a magistrate or a justice if the accused is resident or carrying on business within his territorial jurisdiction, although the matter of the complaint or information did not arise in that territorial jurisdiction.

REPEAL.

Repeal.
R.S., c. 115.

13. The *Fertilizers Act*, chapter 115 of the Revised Statutes of Canada, 1952, is repealed.

COMING INTO FORCE.

Commencement.

14. This Act shall come into force on a day to be fixed by proclamation of the Governor in Council.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5 - 6 ELIZABETH II.

CHAP. 28

An Act to Authorize Contributions by Canada in respect of Programmes Administered by the Provinces, Providing Hospital Insurance and Laboratory and Other Services in Aid of Diagnosis.

[Assented to 12th April, 1957.]

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

SHORT TITLE.

1. This Act may be cited as the *Hospital Insurance and Diagnostic Services Act*. Short title.

INTERPRETATION.

2. In this Act,
- | | |
|---|------------------------------|
| (a) "agreement" means an agreement made under section 3; | Definitions.
"Agreement." |
| (b) "authorized charges" means charges, authorized by an agreement, to be made directly to patients for insured services, but does not include charges by way of premium or other amount not related to a specific service; | "Authorized charges." |
| (c) "contributions" means contributions by Canada pursuant to an agreement; | "Contributions." |
| (d) "cost" means the cost, to be determined as prescribed in the regulations, of providing services in hospitals, but does not include | "Cost." |
| (i) any amount expended on the capital cost of land, buildings or physical plant, | |
| (ii) any amount expended for the payment of any capital debt or interest thereon, | |
| (iii) any amount expended for the payment of any debt incurred prior to the coming into force of an agreement or interest thereon, or | |

- (iv) any provision for depreciation on the value of land, buildings or physical plant;
- “Hospital.” (e) “hospital” means a hospital or other facility, prescribed by the regulations, providing in-patient or out-patient services, but does not include
- (i) a tuberculosis hospital or sanatorium,
 - (ii) a hospital or institution for the mentally ill, or
 - (iii) a nursing home, a home for the aged, an infirmary or other institution the purpose of which is the provision of custodial care;
- “In-patient services.” (f) “in-patient services” means all of the following services to in-patients, namely,
- (i) accommodation and meals at the standard or public ward level,
 - (ii) necessary nursing service,
 - (iii) laboratory, radiological and other diagnostic procedures together with the necessary interpretations for the purpose of maintaining health, preventing disease and assisting in the diagnosis and treatment of any injury, illness or disability,
 - (iv) drugs, biologicals and related preparations as provided in an agreement,
 - (v) use of operating room, case room and anaesthetic facilities, including necessary equipment and supplies,
 - (vi) routine surgical supplies,
 - (vii) use of radiotherapy facilities where available,
 - (viii) use of physiotherapy facilities where available,
 - (ix) services rendered by persons who receive remuneration therefor from the hospital, and
 - (x) such other services as are specified in an agreement;
- “Insured services.” (g) “insured services” means the in-patient services and out-patient services to which residents of a province are entitled under provincial law without charge except a general charge by way of premium or other amount not related to a specific service and except authorized charges, but does not include services any person is entitled to and eligible for under any Act of the Parliament of Canada or a provincial legislature specified in an agreement;
- “Minister.” (h) “Minister” means the Minister of National Health and Welfare;
- “Out-patient services.” (i) “out-patient services” means all or any of the services set out in paragraph (f), except subparagraphs (i) and (iv) thereof, to out-patients as specified in an agreement; and
- “Participating province.” (j) “participating province” means a province that is a party to an agreement.

AGREEMENTS AUTHORIZED.

3. (1) Subject to this Act, the Minister may, with the approval of the Governor in Council, enter into an agreement with any province to provide for the payment by Canada to the province of contributions in respect of the cost of insured services incurred by the province pursuant to provincial law.

Agreements
authorized.

(2) The provincial law referred to in this Act in relation to a province is a law of the province that

Provincial
law
described.

(a) makes provision for the furnishing by hospitals of insured services upon uniform terms and conditions to residents of the province under the conditions specified in this Act and the regulations;

(b) makes provision for the payment of amounts to hospitals in respect of the cost of insured services, and the payment of such amounts as may be specified in an agreement when insured services are provided to residents of the province, who are eligible therefor and entitled thereto, by hospitals that are owned or operated by Canada or are situated outside the province; and

(c) authorizes the province to enter into an agreement.

CONTRIBUTIONS.

4. The contribution payable to a province under an agreement shall be paid in respect of each year, and shall be the total of

Amount of
contri-
butions.

(a) the aggregate in that year of

(i) twenty-five per cent of the per capita cost of in-patient services in Canada, and

(ii) twenty-five per cent of the per capita cost of in-patient services in the province less the per capita amount of authorized charges in respect thereof,

multiplied by the average for the year of the number of persons in the province who were eligible for and entitled to insured services at the end of each month in that year; and

(b) an amount that is in the same proportion to the cost of out-patient services in the province, less the amount of authorized charges in respect thereof, as the amount payable by Canada under paragraph (a) is to the cost of in-patient services in the province less the amount of authorized charges in respect thereof.

TERMS OF AGREEMENT.

5. (1) An agreement shall

(a) specify the insured services to be provided;

(b) specify the amount of authorized charges;

Provisions
to be
included in
agreements.

Covenants
by provinces.

(c) include a schedule of hospitals in the province; and
(d) set out the scheme for the administration of the provincial law.

(2) In every agreement, the province shall covenant and agree

(a) to make insured services available to all residents of the province upon uniform terms and conditions;

(b) to make such arrangements as are necessary to ensure that adequate standards are maintained in hospitals, including the supervision, licensing and inspection thereof;

(c) to maintain adequate records and accounts in form satisfactory to the Minister respecting the provision of insured services and the cost of in-patient and out-patient services and at any reasonable time to permit access thereto and audit thereof by the Minister or any person designated by him; and

(d) to make provision for the recovery of the cost of insured services furnished to a person in respect of an injury or disability where such person is legally entitled to recover the cost of such services from some other person by way of damages for negligence or other wrongful act, and to make provision for the recovery from such other person by subrogation or otherwise, and to take all proper and reasonable steps to effect such recovery.

Covenants
by Canada.

(3) An agreement shall contain covenants by Canada

(a) to pay the province in accordance with the provisions thereof the amounts that Canada is authorized to pay to the province under this Act and the regulations, and

(b) to make available to the province reports and records of the calculation of costs.

Deduction of
premiums
from wages.

(4) Where the provincial law contains provisions requiring employers to deduct from the wages, salary or other remuneration payable to their employees any premium or other amount not related to a specific service, the Governor in Council may make regulations for giving effect to such provisions in relation to persons who are paid wages, salary or other remuneration out of the Consolidated Revenue Fund, or to persons who are employed by Her Majesty in right of Canada or any agent of Her Majesty.

PAYMENT OF CONTRIBUTIONS.

Payment of
contri-
butions.

6. (1) Contributions or advances on account thereof shall be paid by the Minister of Finance out of the Consolidated Revenue Fund upon the certificate of the Minister at such times and in such manner as may be prescribed in

the regulations or in an agreement, but all payments of contributions are subject to the conditions specified in this Act and the regulations and to the observance of the covenants, agreements and undertakings contained in an agreement.

(2) No contributions shall be paid under this Act until at least six provinces, containing at least one-half the population of Canada, have entered into an agreement, and the provincial law in relation to those provinces is in force. Condition.

OPERATION OF AGREEMENTS.

7. (1) Subject to subsection (2), every agreement shall continue in force so long as the provincial law remains in operation and the province continues to give full effect to the agreement or until the expiration of five years from the day on which notice of intention to terminate the agreement is given by the Minister, with the approval of the Governor in Council, to the province with which the agreement was made; but notice of intention to terminate an agreement may not be given until after the expiration of five years from the day the agreement came into force. Duration of agreements.

(2) An agreement may be amended or terminated by mutual consent of the parties thereto Amendments.

- (a) with the approval of the Governor in Council, or
- (b) with the approval of the Minister, in respect of any matter referred to in subparagraph (iv) or (x) of paragraph (f) or paragraph (i) of section 2, paragraph (c) or (d) of subsection (1) of section 5, or the Acts referred to in paragraph (g) of section 2.

REGULATIONS.

8. (1) The Governor in Council may make regulations for the administration of this Act and of agreements and for carrying their purposes and provisions into effect and, without restricting the generality of the foregoing, may make regulations Regulations.

- (a) defining "residents of a province" for the purposes of this Act, but no specified period of residence shall be required as a condition precedent to the establishment of residence in a province;
- (b) for calculating costs for the purposes of this Act; and
- (c) prescribing the matters to be included in the scheme for the administration of the provincial law.

(2) No regulation, by reference to which an agreement with a province has been made, shall be altered except with the consent of the province or in accordance with the regulations to which it has agreed. Alteration of regulations.

REPORT TO PARLIAMENT.

Report.

9. The Minister shall, as soon as possible after the termination of each fiscal year, submit a report to Parliament respecting the operation for that year of the agreements made under this Act and the payments made to the provinces under each of the agreements.

COMMENCEMENT.

Commence-
ment.

10. This Act shall come into force on a day to be fixed by proclamation of the Governor in Council.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5 - 6 ELIZABETH II.

CHAP. 29

An Act to amend the Income Tax Act.

[Assented to 12th April, 1957.]

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

R.S., c. 148;
1952-53, c. 40;
1953-54, c. 57;
1955, cc. 54,
55;
1956, c. 39.

1. (1) All that portion of section 5 of the *Income Tax Act* following paragraph (b) thereof is repealed and the following substituted therefor:

“minus the deductions permitted by paragraphs (i), (q) and (qa) of subsection (1) of section 11 and by subsections (5) to (11), inclusive, of section 11 but without any other deductions whatsoever.”

(2) This section is applicable to the 1956 and subsequent taxation years.

2. (1) Paragraph (d) of section 6 of the said Act is repealed and the following substituted therefor:

“(d) an amount received by the taxpayer in the year, pursuant to a decree, order or judgment of a competent tribunal or pursuant to a written agreement, as alimony or other allowance payable on a periodic basis for the maintenance of the recipient thereof, children of the marriage, or both the recipient and children of the marriage, if the recipient was living apart from, and was separated pursuant to a divorce, judicial separation or written separation agreement from, the spouse or former spouse required to make the payment at the time the payment was received and throughout the remainder of the year;”

Alimony.

(2) This section is applicable to the 1957 and subsequent taxation years.

3. (1) Paragraph (d) of subsection (1) of section 10 of the said Act is repealed and the following substituted therefor:

Service
pension or
allowance.

“(d) a pension payment or allowance that is received under or is subject to the *Pension Act*, the *Civilian War Pensions and Allowances Act* or the *War Veterans’ Allowance Act*, or compensation received under regulations made under section 5 of the *Aeronautics Act*,”

(2) This section is applicable to the 1957 and subsequent taxation years.

4. (1) All that portion of paragraph (k) of subsection (1) of section 11 of the said Act preceding subparagraph (i) thereof is repealed and the following substituted therefor:

Capital
element of
annuities.

“(k) the capital element of each annuity payment (other than a superannuation or pension benefit or a payment under a registered retirement savings plan) included in computing income for the year, that is to say,”

(2) Paragraph (l) of subsection (1) of section 11 of the said Act is repealed and the following substituted therefor:

Alimony.

“(l) an amount paid by the taxpayer in the year, pursuant to a decree, order or judgment of a competent tribunal or pursuant to a written agreement, as alimony or other allowance payable on a periodic basis for the maintenance of the recipient thereof, children of the marriage, or both the recipient and children of the marriage, if he was living apart from, and was separated pursuant to a divorce, judicial separation or written separation agreement from, his spouse or former spouse to whom he was required to make the payment at the time the payment was made and throughout the remainder of the year;”

(3) Subsection (1) of section 11 of the said Act is further amended by adding thereto, immediately after paragraph (q) thereof, the following paragraph:

Contribution
to teachers’
fund.

“(qa) where a taxpayer is a teacher, an amount not exceeding \$250 paid by him in the year to a fund established by the Canadian Education Association for the benefit of teachers from Commonwealth countries present in Canada under a teachers’ exchange arrangement;”

(4) Subsection (1) of section 11 of the said Act is further amended by striking out the word “and” at the end of paragraph (r) thereof, by adding the word “and” at the end of paragraph (s) thereof, and by adding thereto the following paragraph:

“(t) an amount paid by the taxpayer as a premium under a registered retirement savings plan as permitted by section 79B.”

Premium
under
registered
retirement
savings plan.

(5) Paragraph (a) of subsection (10) of section 11 of the said Act is repealed and the following substituted therefor:

“(a) annual professional membership dues the payment of which was necessary to maintain a professional status recognized by statute,”

(6) Section 11 of the said Act is further amended by adding thereto the following subsection:

“(15) Notwithstanding paragraphs (a) and (b) of subsection (1) of section 12, there may be deducted in computing the income of a taxpayer for a taxation year from a business an amount paid by him in the year to a person (other than a person with whom he does not deal at arm's length) for the purpose of making a service connection to his place of business for the supply, by means of wires, pipes or conduits, of electricity, gas, telephone service, water or sewers supplied by such person, to the extent that the amount so paid was not paid

Utilities
service
connection.

(a) to acquire property of the taxpayer, or

(b) as consideration for the goods or services for the supply of which the service connection was undertaken or made.”

(7) Subsections (1), (2), (4) and (6) are applicable to the 1957 and subsequent taxation years, and subsections (3) and (5) are applicable to the 1956 and subsequent taxation years.

5. (1) Section 12 of the said Act is amended by adding thereto the following subsection:

“(6) Paragraph (c) of subsection (1) does not apply in respect of an outlay or expense made or incurred by a taxpayer, at a time when more than 50% of its property consisted of shares in the capital stock of a subsidiary controlled corporation subsidiary to it, for the purpose of gaining or producing income in the form of dividends from any such corporation or in connection with property in the form of shares in the capital stock thereof.”

Application
of s. 12 (1)(c).

(2) This section is applicable to the 1957 and subsequent taxation years.

6. Subsection (1) of section 5 of chapter 39 of the statutes of 1956 is applicable in respect of amounts paid under any enactment of the Parliament of Canada passed in the year 1957.

7. (1) All that portion of paragraph (a) of subsection (1) of section 27 of the said Act preceding subparagraph (i) thereof is repealed and the following substituted therefor:

Charitable
donations.

“(a) the aggregate of gifts made by the taxpayer in the year (or in the immediately preceding year, to the extent of the amount thereof that was not deductible under this Act in computing the taxable income of the taxpayer for that immediately preceding year) to charitable organizations in Canada exempt from tax under this Part by paragraph (e) of subsection (1) of section 62, corporations or trusts resident in Canada and exempt from tax under this Part by paragraph (f) or (g) of subsection (1) of section 62, housing corporations resident in Canada and exempt from tax under this Part by paragraph (ga) of subsection (1) of section 62, Her Majesty in right of the provinces and Canadian municipalities, not exceeding”

(2) Subparagraph (iv) of paragraph (c) of subsection (1) of section 27 of the said Act is repealed and the following substituted therefor:

“(iv) as remuneration for one full-time attendant upon, or for the full-time care in a nursing home of, the taxpayer, his spouse or any such dependant who was throughout the whole of a 12 months' period ending in the taxation year necessarily confined by reason of illness, injury or affliction to a bed or wheel chair,

(iva) for the full-time care in a nursing home of any such dependant if the dependant is, and has been certified by a qualified medical practitioner to be, a person who, by reason of lack of normal mental development, is and in the foreseeable future will continue to be dependent on others for his personal needs and care,”

(3) Subsection (1) of section 27 of the said Act is further amended by adding thereto, immediately after paragraph (c) thereof, the following paragraph:

Optional
standard
deduction.

“(ca) \$100 in the case of a taxpayer who is an individual, but where a deduction is made under this paragraph in computing the taxable income of the taxpayer for a taxation year,

(i) no deduction may be made under paragraph (a), (d) or (e) of subsection (10) of section 11 in computing his income for that year,

(ii) no deduction may be made under paragraph (a) of this subsection in respect of gifts made by him in that year in computing his taxable income for that or a subsequent taxation year, and

(iii) no deduction may be made under paragraph (c) of this subsection in computing his taxable income for that year;"

(4) Subparagraph (ii) of paragraph (d) of subsection (1) of section 27 of the said Act is repealed and the following substituted therefor:

"(ii) did not include any amount in respect of remuneration for an attendant, or care in a nursing home, by reason of his blindness, illness, injury or affliction in calculating a deduction for medical expenses under this section for the year; and"

(5) Subsections (1) and (3) are applicable to the 1957 and subsequent taxation years, and subsections (2) and (4) are applicable to the 1956 and subsequent taxation years.

8. (1) Subsection (9a) of section 28 of the said Act is repealed and the following substituted therefor:

"(9a) Where two corporations have, from May 10, 1950, or earlier, to the time of the acquisition hereinafter referred to of control of one of the corporations (hereinafter in this subsection referred to as the "payer corporation") by the other corporation (hereinafter in this subsection referred to as the "receiving corporation"), been subsidiary wholly-owned corporations and

Dividends
received by
corporation.

(a) been subsidiary to the same corporation, or

(b) been subsidiary to separate non-resident corporations and become subsidiary to the same non-resident corporation as a result of one of the non-resident corporations acquiring control of the payer corporation or the receiving corporation from the other non-resident corporation after 1954,

and the receiving corporation has acquired control of the payer corporation by the purchase from the corporation to which they were or have become subsidiary of shares of the capital stock of the payer corporation for a consideration not exceeding

(c) in the case of shares that had a par value, the par value thereof, and

(d) in the case of shares that had no par value, the proportion of the paid-up capital of the payer corporation with respect to the class of shares to which the shares so acquired belong that the number of shares so acquired is of the number of issued shares in the class,

subsection (2) is not applicable to a dividend paid by the payer corporation to the receiving corporation."

(2) This section is applicable to dividends paid by the payer corporation to the receiving corporation where control of the payer corporation was acquired by the receiving corporation after 1956.

9. (1) Subsection (5) of section 32 of the said Act is repealed and the following substituted therefor:

“Earned
income”
defined.

“(5) For the purpose of this section, “earned income” means the aggregate of

- (a) salary or wages, superannuation or pension benefits, retiring allowances, death benefits, royalties in respect of a work or invention of which the taxpayer was the author or inventor, amounts allocated to the taxpayer by a trustee under an employees profit sharing plan, amounts received by the taxpayer from a trustee under a supplementary unemployment benefit plan and amounts included in computing income for the taxation year by virtue of section 79B,
 - (b) income from the carrying on of a business either alone or as a partner actively engaged in the business, and
 - (c) rental income from real property,
- minus
- (d) business losses sustained in the taxation year in the course of the carrying on of a business either alone or as a partner actively engaged in the business, and
 - (e) amounts deductible under section 79B in computing income for the taxation year.”

(2) This section is applicable to the 1957 and subsequent taxation years.

10. (1) Paragraph (a) of subsection (2) of section 33 of the said Act is repealed and the following substituted therefor:

“Tax
otherwise
payable under
this Part.”

“(a) “tax otherwise payable under this Part” means the tax otherwise payable for the taxation year in respect of which the expression is being applied (determined, in the case of a taxpayer by whom an election under section 43 applicable to that year has been made, as though no amount were included in computing his income for that year by virtue of section 20), after making any deduction under section 38 and after deducting the Old Age Security tax imposed by subsection (3) of section 10 of the *Old Age Security Act* but before making any deduction in respect of taxes payable to the government of a country other than Canada; and”

(2) This section is applicable to the 1957 to 1961 taxation years, each inclusive.

11. (1) Subsection (1) of section 38 of the said Act is repealed and the following substituted therefor:

Credit for
dividends.

“38. (1) An individual who was resident in Canada at any time in a taxation year may deduct from the tax other-

wise payable under this Part for a taxation year 20% of the amount by which

(a) the aggregate of all dividends received by him in the year from taxable corporations in respect of shares of the capital stock of the corporations from which they were received and of all dividends that he is, by sections 8 and 81, deemed to have received from such corporation in the year, to the extent that the dividends so received or so deemed to have been received, as the case may be, were included in computing his income for the year, exceeds the aggregate of

(b) the amount, if any, deductible from income in respect of those dividends by virtue of a regulation made under subsection (2) of section 11, and

(c) all outlays and expenses deductible in computing the taxpayer's income for the year to the extent that they may reasonably be regarded as having been made or incurred for the purpose of earning the dividend income."

(2) This section is applicable to the 1957 and subsequent taxation years.

12. (1) Section 42 of the said Act is amended by adding thereto, immediately after subsection (2) thereof, the following subsection:

"(2a) The provisions of this Part relating to the assessment of tax, interest and penalties apply *mutatis mutandis* to an assessment whereby, for the purposes of this section, it is determined by the Minister that no tax is payable under this Part for the year of averaging or that an overpayment has been made as described in subsection (2)." Assessment.

(2) This section is applicable to the 1956 and subsequent taxation years.

13. Subsection (2) of section 52 of the said Act is repealed and the following substituted therefor:

"(2) Every assignee, liquidator, administrator, executor and other like person, other than a trustee in bankruptcy, before distributing any property under his control, shall obtain a certificate from the Minister certifying that taxes, interest or penalties that have been assessed under this Act and are chargeable against or payable out of the property have been paid or that security for the payment thereof has, in accordance with subsection (4) of section 116, been accepted by the Minister." Certificate before distribution.

14. (1) Subsection (1) of section 62 of the said Act is amended by adding thereto, immediately after paragraph (g) thereof, the following paragraphs:

Certain
housing cor-
porations.

“(ga) a corporation that was constituted exclusively for the purpose of providing low-cost housing accommodation for the aged, no part of the income of which was payable to, or was otherwise available for the personal benefit of, any proprietor, member or shareholder thereof;

National
Conference of
Canadian
Universities.

(gb) the National Conference of Canadian Universities, incorporated by letters patent dated the 18th day of January, 1957 under the seal of the Secretary of State of Canada;”

(2) Subsection (1) of section 62 of the said Act is further amended by striking out the word “or” at the end of paragraph (ra) thereof, and by adding thereto, immediately after paragraph (ra) thereof, the following paragraph:

Trust under
registered
retirement
savings plan.

“(rb) a trust under a registered retirement savings plan to the extent provided by section 79B; or”

(3) Paragraph (ga) of subsection (1) of section 62 of the said Act as enacted by subsection (1) of this section is applicable to the 1957 and subsequent taxation years.

15. Subsection (3) of section 69 of the said Act is repealed.

16. (1) Subsection (1) of section 79A of the said Act is repealed and the following substituted therefor:

“Sup-
plementary
unemploy-
ment benefit
plan” defined.

“**79A.** (1) In this Act, a “supplementary unemployment benefit plan” means an arrangement, other than an arrangement in the nature of a superannuation or pension fund or plan or an employees profit sharing plan, under which payments are made by an employer to a trustee in trust exclusively for the payment of periodic amounts to employees or former employees of the employer who are or may be laid off for any temporary or indefinite period.”

(2) This section is applicable to the 1955 and subsequent taxation years.

17. (1) The said Act is further amended by adding thereto, immediately after section 79A thereof, the following heading and section:

“Registered Retirement Savings Plan.

Definitions.
“Annuitant.”

79B. (1) In this section,

(a) “annuitant” means an individual referred to in subparagraph (i) or (ii) of paragraph (h) to whom, under a retirement savings plan, any annuity for life is agreed to be paid or is to be provided;

- (b) "benefit" means any amount paid or payable under a retirement savings plan, otherwise than as a premium; "Benefit."
- (c) "earned income" means earned income as defined in subsection (5) of section 32 (determined as though no amount were deductible under this section in computing income for the taxation year in respect of which the expression is being applied), plus any amount deductible under paragraph (i) of subsection (1) of section 11 in computing income for that year; "Earned income."
- (d) "maturity" means the date fixed under a retirement savings plan for the commencement of any annuity the payment of which is provided for by the plan; "Maturity."
- (e) "premium" means any periodic or other amount paid or payable under a retirement savings plan, "Premium."
 (i) as consideration for any agreement referred to in subparagraph (i) of paragraph (h) to pay an annuity, or
 (ii) as a contribution referred to in subparagraph (ii) of paragraph (h) for the purpose stated in that subparagraph;
- (f) "refund of premiums" means any amount paid or payable under a retirement savings plan, on or after the death of the annuitant thereunder in the event of his death before maturity, as or on account of "Refund of premiums."
 (i) a return of premiums,
 (ii) reasonable interest on premiums, or
 (iii) a share or interest in or a bonus out of profits or gains;
- (g) "registered retirement savings plan" means a retirement savings plan accepted by the Minister for registration for the purposes of this Act as complying with the requirements of this section; and "Registered retirement savings plan."
- (h) "retirement savings plan" means "Retirement savings plan."
 (i) a contract between an individual and a person licensed or otherwise authorized under the laws of Canada or a province to carry on in Canada an annuities business, under which, in consideration of payment by the individual of any periodic or other amount as consideration under the contract, that person agrees to pay to the individual, commencing at maturity, an annuity for life, or
 (ii) an arrangement under which payment is made by an individual
 (A) in trust to a corporation resident in Canada, of any periodic or other amount as a contribution under the trust, or
 (B) to a corporation approved by the Governor in Council for the purposes of this section that is licensed or otherwise authorized under the

laws of Canada or a province to issue investment contracts providing for the payment to or to the credit of the holder thereof of a fixed or determinable amount at maturity, of any periodic or other amount as a contribution under any such contract between the individual and that investment corporation,

to be used, invested or otherwise applied by that corporation resident in Canada or that investment corporation, as the case may be, for the purpose of providing to the individual, commencing at maturity, an annuity for life.

Acceptance
of plan for
registration.

(2) The Minister shall not accept for registration for the purposes of this Act any retirement savings plan unless, in his opinion, it complies with the following conditions:

(a) the plan does not

(i) provide for the payment of any benefit before maturity, except by way of a refund of premiums, or

(ii) provide for the payment of any benefit after maturity, except by way of

(A) an annuity to the annuitant for his life, or

(B) an annuity to the annuitant for the lives, jointly, of the annuitant and his spouse and to the survivor of them for his or her life,

commencing at maturity and with or without a guaranteed term, not exceeding 15 years, or, in the case of a plan entered into before the 14th day of March, 1957, not exceeding 20 years, commencing at maturity;

(b) the plan does not

(i) provide for the payment of any amount by way of annuity except

(A) equal annual or other periodic amounts throughout the lifetime of the annuitant, and

(B) equal annual or other periodic amounts (not exceeding the corresponding annual or other periodic amounts referred to in clause (A)) throughout the period, if any, after the death of the annuitant, for which payment of the annuity is provided for by the plan,

(ii) provide for the payment of any premium after maturity, or

(iii) provide for maturity after such time as the annuitant attains 71 years of age;

(c) the plan includes a provision stipulating that no annuity payable thereunder is capable either in whole or in part of surrender, commutation or assignment; and

(d) the plan in all other respects complies with regulations of the Governor in Council made on the recommendation of the Minister of Finance.

(3) The Minister may accept for registration for the purposes of this Act any retirement savings plan notwithstanding that the plan Idem.

- (a) provides for the payment of a benefit after maturity by way of dividend;
- (b) provides for any annual or other periodic amount payable by way of annuity to any person to be reduced by any corresponding annual or other periodic amount that is or may become payable to that person under the *Old Age Security Act*;
- (c) provides for the commutation of any annuity payable thereunder if the amount so payable, expressed in terms of a monthly rate, is less than \$5;
- (d) in the case of an annuity for a guaranteed term, provides for the annuity to be assignable by will, or, in the event of the death of any person to whom any such annuity is payable, to be assignable by the heirs, executors, administrators or other legal representatives of such person in the distribution of his estate, so as to give effect to any testamentary disposition, or to the rights of any person on an intestacy, or to its appropriation to a legacy or a share or interest in the estate;
- (e) is adjoined to a contract or other arrangement that is not a retirement savings plan; or
- (f) contains such other terms and provisions, not inconsistent with this section, as are authorized or permitted by regulations of the Governor in Council made on the recommendation of the Minister of Finance.

(4) No tax is payable under this Part by a trust on the taxable income of the trust for a period during which the trust was governed by a registered retirement savings plan.

No tax while trust governed by plan.

(5) There may be deducted in computing the income for a taxation year of a taxpayer who is an annuitant under a registered retirement savings plan the amount of any premium paid by the taxpayer under the plan during the taxation year or within 60 days after the end of the taxation year (to the extent that it was not deductible in computing his income for a previous taxation year), not exceeding, however,

Amount of premium deductible.

- (a) in the case of a taxpayer in respect of whom any amount is deductible under paragraph (g) or (h) of subsection (1) of section 11 in computing the income of any other person for that taxation year (or would be so deductible if that other person were a person taxable under subsection (1) of section 2), an amount that, when added to the amount deductible under subparagraph (i) of paragraph (i) of subsection (1) of section 11 in computing the income of the taxpayer for that taxation year, does not exceed the lesser of \$1,500 or 10% of his earned income for that taxation year; and

(b) in the case of any other taxpayer, the lesser of \$2,500 or 10% of his earned income for that taxation year.

Benefits
taxable.

(6) There shall be included in computing the income of a taxpayer for a taxation year all amounts received by him in the year as a benefit under a registered retirement savings plan, otherwise than by way of a refund of premiums.

Refund of
premiums.

(7) Where an amount is received by a person in a taxation year under a registered retirement savings plan by way of a refund of premiums,

(a) the amount so received shall be deemed not to be income of that person for the purposes of this Part, and

(b) there shall be added to the tax otherwise payable by that person upon his taxable income under this Part for that taxation year an amount equal to 15% of the amount so received.

Change in
plan after
registration.

(8) Where, at any time after a retirement savings plan has been accepted by the Minister for registration for the purposes of this Act, the plan is revised or amended or a new plan is substituted therefor, and the plan as revised or amended or the new plan substituted therefor, as the case may be (hereinafter in this subsection referred to as the "amended plan") does not comply with the requirements of this section for its acceptance by the Minister for registration for the purposes of this Act, the following rules apply:

(a) the amended plan shall be deemed, for the purposes of this Act, not to be a registered retirement savings plan;

(b) there shall be included in computing the income of a taxpayer for a taxation year all amounts received by him in the year that, by virtue of subsection (6), would have been so included

(i) if the amended plan had been a registered retirement savings plan at the time he received those amounts, and

(ii) if those amounts had been received by him otherwise than by way of a refund of premiums, and no deduction shall be made under paragraph (k) of subsection (1) of section 11 in respect of those amounts in computing his income for that year;

(c) there shall be withheld or deducted from any amount paid to a person in a taxation year as a benefit under the amended plan, by the person paying that amount, an amount equal to 25% thereof, and any amount so withheld or deducted shall forthwith be remitted to the Receiver General of Canada on account of the payee's tax for the year under this Part;

(d) where an amount is withheld or deducted under this subsection from any amount paid to a person as a

benefit under an amended plan, it shall be deemed, for all purposes of this Act, to have been received at that time by the person to whom the benefit was paid; and

(e) where an amount is withheld or deducted under this subsection from any amount paid to a person as a benefit under an amended plan on account of that person's tax for a taxation year under this Part, and the amount or the aggregate of the amounts so withheld or deducted exceeds

(i) the amount of that person's tax, if any, for the year under this Part before making any deductions under sections 33 to 41,

minus

(ii) the amount that his tax, if any, for the year under this Part before making any deductions under sections 33 to 41 would be if no amount were included in computing his income for the year by virtue of paragraph (b),

the amount of the excess shall be deemed, for the purposes of this Act, not to have been paid on account of that person's tax for the year under this Part, but as a debt due to Her Majesty.

(9) For the purposes of subsection (8),

Idem.

(a) a reference to an amount paid as a benefit under an amended plan shall be deemed to include any amount paid under that amended plan, otherwise than as a premium or an amount that would, by virtue of paragraph (e) of subsection (1), be regarded as a premium if that amended plan were a retirement savings plan; and

(b) an arrangement under which a right or obligation under a retirement savings plan is released or extinguished either wholly or in part and either in exchange or substitution for any other right or obligation, or otherwise (other than an arrangement the sole object and legal effect of which is to revise or amend the plan) or under which payment of any amount by way of loan or otherwise is made on the security of a right under a retirement savings plan, shall be deemed to be a new plan substituted for that retirement savings plan.

(10) Where any amount has been paid in a taxation year as a premium under a retirement savings plan that was, at the end of that taxation year, a registered retirement savings plan, the amount so paid shall be deemed, for the purposes of this Act, to have been paid in that year as a premium under a registered retirement savings plan.

Premiums
paid in
taxation year.

(11) Notwithstanding anything in this section, where any amount is received in a taxation year as a benefit under a retirement savings plan entered into prior to the end of

Plan entered
into before
end of 1957.

1957, such part, if any, of the amount so received as may be prescribed shall be deemed, for the purpose of this Act, to have been received in that taxation year otherwise than as a benefit or other payment under the plan."

(2) This section is applicable to the 1957 and subsequent taxation years.

18. (1) All that portion of subsection (8a) of section 83A of the said Act following paragraph (b) thereof and preceding paragraph (c) thereof is repealed and the following substituted therefor:

"has, at any time after 1954, acquired from a corporation (hereinafter in this subsection referred to as the "predecessor corporation") whose principal business was production, refining or marketing of petroleum, petroleum products or natural gas, exploring or drilling for petroleum or natural gas, or mining or exploring for minerals, all or substantially all of the property of the predecessor corporation used by it in carrying on that business in Canada,"

(2) Section 83A of the said Act is further amended by adding thereto, immediately after subsection (8a) thereof the following subsection:

Processing
corporation.

"(8b) A reference in subsection (3), (6), (8) or (8a) to a corporation whose principal business is mining or exploring for minerals shall, for the purposes of this section and subsection (5a) of section 82, be deemed to include a reference to a corporation whose principal business is processing mineral ores for the purpose of recovering metals therefrom or a combination of

(a) processing mineral ores for the purpose of recovering metals therefrom, and

(b) processing metals recovered from the ores so processed,

but in making applicable the provisions of this section and subsection (5a) of section 82 to any such corporation there shall be substituted

(c) for the references, respectively, in subsections (3), (6), (8) and (8a) to the years 1952, 1952, 1953 and 1954, a reference in each case to the year 1956, and

(d) for the reference in subsection (5a) of section 82 to the year 1954, a reference to the year 1956."

(3) Subsection (1) is applicable in respect of property of a corporation acquired after 1954, except that in computing the income of a successor corporation for a taxation year prior to the 1957 taxation year, no amount is deductible under subsection (8a) of section 83A of the said Act as amended by subsection (1).

(4) Subsection (2) is applicable in computing a deduction from income for the 1957 and subsequent taxation years.

19. (1) Subparagraphs (iii) and (iiia) of paragraph (c) of subsection (1) of section 85B of the said Act are repealed and the following substituted therefor:

“(iii) periods for which rent or other amounts for the possession or use of land or chattels have been paid in advance, or”

(2) This section is applicable to the 1955 and subsequent taxation years.

20. (1) Section 85H of the said Act and the heading thereto are repealed and the following substituted therefor:

“Sale of Farm and Other Property.

85H. Notwithstanding subsection (4) of section 20, where a taxpayer's chief source of income during a taxation year or during the 12 months immediately preceding the taxation year has been farming or fishing, and the taxpayer has, during the taxation year, sold to a child of the taxpayer

Sale of depreciable farm and other property.

(a) a farm or a farm and other property used in farming operations carried on by him, or

(b) a fishing vessel or a fishing vessel and other property used in fishing operations carried on by him,

for the purposes of section 20 and regulations made under paragraph (a) of subsection (1) of section 11 the capital cost to the child of the taxpayer of depreciable property included in the property so sold shall be deemed to be the lesser of

(c) the capital cost to the child of the taxpayer of that depreciable property, determined in accordance with paragraph (g) of subsection (6) of section 20, or

(d) the fair market value, at the time of the sale, of that depreciable property.”

(2) This section is applicable in determining, at any time after 1955, the capital cost of depreciable property in the case of any such property sold after 1948.

21. (1) Paragraph (a) of subsection (1) of section 110 of the said Act is repealed and the following substituted therefor:

“(a) he were a person resident in Canada and were not exempt from tax under section 62,”

(2) All that portion of subsection (4) of section 110 of the said Act preceding paragraph (a) thereof is repealed and the following substituted therefor:

“(4) Where a non-resident person has filed with the Minister an undertaking in prescribed form to file a return of income under Part I for a taxation year as permitted by

Optional method of payment.

this section but within 6 months from the end of the taxation year, a person who is otherwise required by subsection (3) of section 109 to remit in the year an amount to the Receiver General of Canada in payment of tax on rent on real property or in payment of tax on a timber royalty may elect, by virtue of this section, not to remit under that subsection but if he does so elect"

(3) Subparagraph (i) of paragraph (b) of subsection (4) of section 110 of the said Act is repealed and the following substituted therefor:

"(i) does not file a return for the taxation year in accordance with the undertaking filed by him with the Minister, or"

(4) This section is applicable to the 1957 and subsequent taxation years.

22. Subsection (1) of section 139 of the said Act is amended by adding thereto, immediately after paragraph (ahh) thereof, the following paragraph:

"Registered retirement savings plan."

"(ahhh) "registered retirement savings plan" means a registered retirement savings plan defined as such by section 79B;"

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5 - 6 ELIZABETH II.

CHAP. 30

An Act to amend the Judges Act.

[Assented to 12th April, 1957.]

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

R.S., c. 159;
1952-53, c. 4;
1953-54, c. 58;
1955, c. 48;
1956, c. 8.

1. Section 10 of the *Judges Act* is repealed and the following substituted therefor:

1955, c. 48,
s. 3.

"10. The salaries of the judges of the Supreme Court of Nova Scotia are as follows:

Salaries of
judges of
Supreme
Court of
Nova Scotia.

	Per annum
(a) The Chief Justice of the Court.....	\$18,500.00
(b) Six other judges of the Court, each.....	16,900.00"

2. Paragraph (a) of section 19 of the said Act is repealed and the following substituted therefor:

1955, c. 48,
s. 3.

"(a) Sixty-four judges and junior judges of the County and District Courts, each.....\$10,500.00"

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5-6 ELIZABETH II.

CHAP. 31

An Act to implement the Interim Convention on
Conservation of North Pacific Fur Seals.

[Assented to 12th April, 1957.]

HER Majesty, by and with the advice and consent of the
Senate and House of Commons of Canada, enacts as
follows:

SHORT TITLE.

1. This Act may be cited as the *Pacific Fur Seals Con- Short title.*
vention Act.

INTERPRETATION.

2. In this Act,
- | | |
|---|------------------------------------|
| (a) "Commission" means the North Pacific Fur Seal Commission established under the Convention; | Definitions.
"Commis-
sion." |
| (b) "Convention" means the Interim Convention on Conservation of North Pacific Fur Seals, set out in the Schedule; | "Conven-
tion." |
| (c) "convention country" means Canada, Japan, the United States or the Union of Soviet Socialist Republics; | "Convention
country." |
| (d) "convention waters" means the waters of the Pacific Ocean north of the thirtieth parallel of north latitude, and includes the Bering Sea, the Okhotsk Sea and the Sea of Japan; | "Convention
waters." |
| (e) "Minister" means the Minister of Fisheries; | "Minister." |
| (f) "pelagic sealing" means the killing, taking or hunting in any manner whatsoever of fur seals at sea; | "Pelagic
sealing." |
| (g) "protection officer" means | "Protection
officer." |
| (i) a fishery officer within the meaning of the <i>Fisheries Act</i> , or | |
| (ii) any other person authorized by the Minister to enforce this Act; and | |
| (h) "vessel" includes any ship, boat, canoe or any other description of vessel used in navigation. | "Vessel." |

GENERAL.

Convention
approved.

3. The Convention is hereby approved and confirmed.

Implementa-
tion.

4. The Governor in Council may do and authorize such things as are necessary for carrying out and giving effect to the provisions of the Convention and the recommendations of the Commission thereunder.

OFFENCES AND PUNISHMENTS.

Pelagic
sealing.

5. Every person is guilty of an offence who, being a citizen or resident of Canada or a member of the crew of a vessel subject to the jurisdiction of Canada, engages in pelagic sealing in convention waters.

Equipping
vessels for
pelagic
sealing.

6. Every person is guilty of an offence who uses any port or harbour or territory within Canada for the purpose of equipping any vessel intended to be used in pelagic sealing.

7. Sections 5 and 6 do not apply to

- (a) an Indian or an Eskimo dwelling on the coast of Canada contiguous to the convention waters, while engaging in pelagic sealing in convention waters in the manner provided for in Article VII of the Convention, or
- (b) vessels owned or chartered by the Government of Canada or members of the crew thereof or other personnel engaged in pelagic sealing for research purposes in accordance with the provisions of the Convention.

Dealing in
skins.

8. Every person is guilty of an offence who imports, buys, sells, ships or otherwise deals in any skins of fur seals of North Pacific origin except skins officially marked and certified as being skins

- (a) taken by the United States of America or the Union of Soviet Socialist Republics on rookeries,
- (b) taken at sea for research purposes in accordance with the provisions of the Convention,
- (c) taken by Indians, Ainos, Aleuts or Eskimos dwelling on the coasts of the convention waters, in accordance with the provisions of Article VII of the Convention, or
- (d) confiscated under the provisions of this Act.

Punishment.

9. Every person who is guilty of an offence against this Act is liable upon summary conviction to a fine of not less than one hundred dollars and not more than one thousand dollars, or to imprisonment for a term not exceeding one year, or to both fine and imprisonment.

SEIZURE, ARREST AND FORFEITURE.

10. (1) When a protection officer has reasonable cause to believe that any vessel outfitted for the harvesting of living marine resources and subject to the jurisdiction of a convention country, is engaged in pelagic sealing in convention waters contrary to the provisions of the Convention or this Act, he may, except within the territorial waters of a convention country other than Canada, board and search such vessel; and if after searching the vessel, the protection officer has reasonable cause to believe that the vessel or any person on board thereof is offending against the prohibition of pelagic sealing in the Convention or this Act, he may seize such vessel or arrest such person.

Search and seizure.

(2) If the vessel seized or the person arrested as provided in subsection (1) is subject to the jurisdiction of a convention country other than Canada, the protection officer shall immediately notify the Minister of such seizure or arrest and keep in custody the vessel or person pending delivery to the authorized officials of the convention country to which such vessel or person belongs in accordance with the provisions of the Convention and the directions of the Minister.

Procedure.

11. (1) Whenever a protection officer suspects on reasonable grounds that an offence against this Act has been committed by means of or in relation to a vessel subject to the jurisdiction of Canada, he may anywhere, except within the territorial waters of a convention country other than Canada, seize

Seizure of Canadian vessels.

- (a) the vessel,
- (b) any goods aboard the vessel, including equipment, furniture, stores and cargo, or
- (c) the vessel and any of the goods mentioned in paragraph (b).

(2) A protection officer may anywhere, except within the territorial waters of a convention country other than Canada, arrest without warrant any person subject to the jurisdiction of Canada, whom he on reasonable grounds suspects of having committed an offence against this Act.

Arrest.

(3) Subject to this section, the vessel and goods seized under subsection (1) shall be retained in the custody of the protection officer making the seizure or shall be delivered into the custody of such person as the Minister directs.

Custody of seized vessels, etc.

(4) Where perishable goods are seized under subsection (1) the protection officer or other person having the custody thereof may sell them, and the proceeds of the sale shall be paid to the Receiver General of Canada or shall be deposited in a chartered bank to the credit of the Receiver General of Canada.

Perishable goods.

Court may
order
forfeiture.

12. (1) Where a person is convicted of an offence against this Act, the convicting court or judge may, in addition to any other penalty imposed, order that

(a) any vessel seized under section 11 by means of or in relation to which the offence was committed,

(b) any goods aboard the vessel, including equipment, furniture, stores and cargo, or, if any of the goods have been sold under subsection (4) of section 11, the proceeds thereof, or

(c) the vessel and any of the goods mentioned in paragraph (b), or the proceeds thereof,
be forfeited, and upon such order being made the vessel, goods or proceeds so ordered to be forfeited are forfeited to Her Majesty in right of Canada.

Re-delivery
on bond.

(2) Where a vessel or goods have been seized under section 11 and proceedings in respect of the offence have been instituted, the court or judge may, with the consent of the protection officer who made the seizure, order re-delivery thereof to the accused upon security by bond, with two sureties, in an amount and form satisfactory to the Minister, being given to Her Majesty.

Vessel or
goods to be
returned
unless
proceedings
instituted.

(3) Any vessel or goods seized under section 11 or the proceeds realized from a sale thereof under subsection (4) of that section shall be returned or paid to the person from whom the vessel or goods were taken if the Minister decides not to institute a prosecution in respect of the offence, and in any event shall be so returned or paid upon the expiration of three months from the day of seizure unless before that time proceedings in respect of the offence are instituted.

Disposal of
forfeited
vessel
or goods.

(4) Where proceedings in respect of an offence against this Act have been instituted and a vessel or goods are at the final conclusion of the proceedings ordered to be forfeited, they may be disposed of as the Minister directs.

Return of
vessel or
goods if no
forfeiture
ordered.

(5) Where a vessel or goods have been seized under section 11 and proceedings in respect of the offence have been instituted, but the vessel or goods or any proceeds realized from a sale thereof under subsection (4) of that section are not at the final conclusion of the proceedings ordered to be forfeited, they shall be returned or the proceeds shall be paid to the person from whom the vessel or goods were taken, unless there has been a conviction and a fine imposed, in which case the vessel or goods may be detained until the fine is paid, or the vessel and the goods may be sold under execution in satisfaction of the fine, or the proceeds realized from a sale of any of the goods under subsection (4) of section 11 may be applied in payment of the fine.

JURISDICTION OF COURTS.

13. All courts, justices of the peace and magistrates in Canada have the same jurisdiction with respect to offences under this Act as they have under sections 689 to 692 of the *Canada Shipping Act* with respect to offences under that Act, and the provisions of those sections apply to offences under this Act in the same manner and to the same extent as they apply to offences under the *Canada Shipping Act*. Jurisdiction
of courts.

REPEAL AND COMING INTO FORCE.

14. The *Pelagic Sealing (Provisional Agreement) Act* is repealed. Repeal.
R.S., c. 205.

15. This Act shall come into force on a day to be fixed by proclamation of the Governor in Council and shall continue in force until a day to be fixed by proclamation of the Governor in Council following upon the termination of the Convention, and no longer. Commence-
ment.

SCHEDULE.

INTERIM CONVENTION
ON
CONSERVATION OF NORTH PACIFIC FUR SEALS

The Governments of Canada, Japan, the Union of Soviet Socialist Republics, and the United States of America,

Desiring to take effective measures towards achieving the maximum sustainable productivity of the fur seal resources of the North Pacific Ocean so that the fur seal populations can be brought to and maintained at the levels which will provide the greatest harvest year after year, with due regard to their relation to the productivity of other living marine resources of the area,

Recognizing that in order to determine such measures it is necessary to conduct adequate scientific research on the said resources, and

Desiring to provide for international co-operation in achieving these objectives,

Agree as follows:

ARTICLE I.

1. The term "pelagic sealing" is hereby defined for the purposes of this Convention as meaning the killing, taking, or hunting in any manner whatsoever of fur seals at sea.

2. The words "each year", "annual" and "annually" as used hereinafter refer to Convention year, that is, the year beginning on the date of entry into force of the Convention.

3. Nothing in this Convention shall be deemed to affect in any way the position of the Parties in regard to the limits of territorial waters or to the jurisdiction over fisheries.

ARTICLE II.

1. In order to realize the objectives of this Convention, the Parties agree to co-ordinate necessary scientific research programs and to co-operate in investigating the fur seal resources of the North Pacific Ocean to determine:

- (a) what measures may be necessary to make possible the maximum sustainable productivity of the fur seal resources so that the fur seal populations can be brought to and maintained at the levels which will provide the greatest harvest year after year; and
- (b) what the relationship is between fur seals and other living marine resources and whether fur seals have detrimental effects on other living marine resources substantially exploited by any of the Parties and, if so, to what extent.

2. The research referred to in the preceding paragraph shall include studies of the following subjects:

- (a) size of each fur seal herd and its age and sex composition;
- (b) natural mortality of the different age groups and recruitment of young to each age or size class at present and subsequent population levels;
- (c) with regard to each of the herds, the effect upon the magnitude of recruitment of variations in the size and the age and sex composition of the annual kill;
- (d) migration routes of fur seals and their wintering areas;
- (e) numbers of seals from each herd found on the migration routes and in wintering areas and their ages and sexes;
- (f) extent to which the food habits of fur seals affect commercial fish catches and the damage fur seals inflict on fishing gear; and
- (g) other subjects involved in achieving the objectives of the Convention, as determined by the Commission established under Article V, paragraph 1.

3. In furtherance of the research referred to in this Article, each of the Parties agrees to carry out, each year after the entry into force of the Convention, the programs set forth in the Schedule annexed to the Convention with any modifications thereof made pursuant to Article V, paragraph 3. The said Schedule, together with any such modifications, shall be considered an integral part of this Convention.

4. Each Party agrees to provide the Commission annually with information on:

- (a) number of black pups tagged for each breeding area;
- (b) number of fur seals, by sex and estimated age, taken at sea and on each breeding area; and
- (c) tagged seals recovered on land and at sea;

and, so far as is practicable, other information pertinent to scientific research which the Commission may request.

5. The Parties further agree to provide for the exchange of scientific personnel; each such exchange shall be subject to mutual consent of the Parties directly concerned.

6. The Parties agree to use for the scientific pelagic research provided for in this Article only government-owned or government-chartered vessels operating under strict control of their respective authorities. Each Party shall communicate to the other Parties the names and descriptions of vessels which are to be used for pelagic research.

ARTICLE III.

In order to realize the purposes of the Convention, including the carrying out of the co-ordinated and co-operative research, each Party agrees to prohibit pelagic sealing, except as provided in Article II,

paragraph 3 and the Schedule, in the Pacific Ocean north of the 30th parallel of north latitude including the seas of Bering, Okhotsk, and Japan by any person or vessel subject to its jurisdiction.

ARTICLE IV.

1. Each Party shall bear the expense of its own research. Title to sealskins taken during the research shall vest in the Party conducting such research.

2. If the total number of seals of the Commander Islands breeding grounds decreases and falls below 50,000 head, according to data in official records, then commercial killing of seals and apportionment of skins may be suspended by the Union of Soviet Socialist Republics until the number of seals exceeds 50,000 head. This provision also applies to the fur seal herd of Robben Island, if the population of that herd becomes less than 50,000 head.

3. The Government of the Union of Soviet Socialist Republics upon suspending such sealing shall so inform the other Parties. In this case the Commission shall determine whether or not to reduce the level of or to suspend completely the pelagic sealing for scientific purposes in the Western Pacific Ocean during the period of the said suspension.

4. The Commission may, subsequent to the second year of operation of the Convention, modify the floor figure set forth in paragraph 2 of this Article in accordance with its findings based upon scientific data received by it; and if any such modifications are made, paragraph 2 of this Article shall be considered amended accordingly. The Commission shall notify each Party of every such amendment and of the effective date thereof.

ARTICLE V.

1. The Parties agree to establish the North Pacific Fur Seal Commission to be composed of one member from each Party.

2. The duties of the Commission shall be to:

- (a) formulate and co-ordinate research programs designed to achieve the objectives set forth in Article II, paragraph 1;
- (b) recommend these co-ordinated research programs to the respective Parties for implementation;
- (c) study the data obtained from the implementation of such co-ordinated research programs;
- (d) recommend appropriate measures to the Parties on the basis of the findings obtained from the implementation of such co-ordinated research programs, including measures regarding the size and the sex and age composition of the seasonal commercial kill from a herd; and

- (e) recommend to the Parties at the end of the fifth year after entry into force of this Convention and, if the Convention is continued under the provisions of Article XIII, paragraph 4, at a later year, the methods of sealing best suited to achieve the objectives of this Convention; the above-mentioned later year shall be fixed by the Parties at the meeting early in the sixth year provided for in Article XI.

3. The Commission may, subsequent to the first year of operation of the Convention, modify in accordance with its scientific findings the research programs set forth in the Schedule and, if any such modifications are made, the Schedule shall be considered amended accordingly. The Commission shall notify each Party of every such amendment and of the effective date thereof.

4. Each Party shall have one vote. Decisions and recommendations shall be made by unanimous vote. With respect to any recommendations regarding the size and the sex and age composition of the seasonal commercial kill from a herd, only those Parties sharing in the sealskins from that herd under the provisions of Article IX, paragraph 1, shall vote.

5. The Commission shall elect from its members a Chairman and other necessary officials and shall adopt rules of procedure for the conduct of its work.

6. The Commission shall hold an annual meeting at such time and place as it may decide. Additional meetings shall be held when requested by two or more members of the Commission. The time and place of the first meeting shall be determined by agreement among the Parties.

7. The expenses of each member of the Commission shall be paid by his own government. Such joint expenses as may be incurred by the Commission shall be defrayed by the Parties by equal contributions. Each Party shall also contribute to the Commission annually an amount equivalent to the value of the seal skins it confiscates under the provisions of Article VI, paragraph 5.

8. The Commission shall submit an annual report of its activities to the Parties.

9. The Commission may from time to time make recommendations to the Parties on any matter which relates to the fur seal resources or to the administration of the Commission.

ARTICLE VI.

In order to implement the provisions of Article III, the Parties agree as follows:

1. When a duly authorized official of any of the Parties has reasonable cause to believe that any vessel outfitted for the harvesting

of living marine resources and subject to the jurisdiction of any of the Parties is offending against the prohibition of pelagic sealing as provided for by Article III, he may, except within the territorial waters of another State, board and search such vessel. Such official shall carry a special certificate issued by the competent authorities of his Government and drawn up in the English, Japanese and Russian languages which shall be exhibited to the master of the vessel upon request.

2. When the official after searching a vessel continues to have reasonable cause to believe that the vessel or any person on board thereof is offending against the prohibition, he may seize or arrest such vessel or person. In that case, the Party to which the official belongs shall as soon as possible notify the Party having jurisdiction over the vessel or person of such arrest or seizure and shall deliver the vessel or person as promptly as practicable to the authorized officials of the Party having jurisdiction over the vessel or person at a place to be agreed upon by both Parties; provided, however, that when the Party receiving notification cannot immediately accept delivery of the vessel or person, the Party which gives such notification may, upon request of the other Party, keep the vessel or person under surveillance within its own territory, under the conditions agreed upon by both Parties.

3. The authorities of the Party to which such person or vessel belongs alone shall have jurisdiction to try any case arising under Article III and this Article and to impose penalties in connection therewith.

4. The witnesses or their testimony and other proofs necessary to establish the offence, so far as they are under the control of any of the Parties, shall be furnished with all reasonable promptness to the authorities of the Party having jurisdiction to try the case.

5. Sealskins discovered on seized vessels shall be subject to confiscation on the decision of the court or other authorities of the Party under whose jurisdiction the trial of a case takes place.

6. Full details of punitive measures applied to offenders against the prohibition shall be communicated to the other Parties not later than three months after the application of the penalty.

ARTICLE VII.

The provisions of this Convention shall not apply to Indians, Ainos, Aleuts, or Eskimos dwelling on the coast of the waters mentioned in Article III, who carry on pelagic sealing in canoes not transported by or used in connection with other vessels, and propelled entirely by oars, paddles, or sails, and manned by not more than five persons each, in the way hitherto practiced and without the use of firearms; provided that such hunters are not in the employment of other persons or under contract to deliver the skins to any person.

ARTICLE VIII.

1. Each Party agrees that no person or vessel shall be permitted to use any of its ports or harbours or any part of its territory for any purpose designed to violate the prohibition set forth in Article III.

2. Each Party also agrees to prohibit the importation and delivery into and the traffic within its territories of skins of fur seals taken in the area of the North Pacific Ocean mentioned in Article III, except only those taken by the Union of Soviet Socialist Republics or the United States of America on rookeries, those taken at sea for research purposes in accordance with the Schedule, those taken under the provisions of Article VII, those confiscated under the provisions of Article VI, paragraph 5, and those inadvertently captured which are taken possession of by a Party; provided, however, that all such excepted skins shall be officially marked and duly certified by the authorities of the Party concerned.

ARTICLE IX.

1. The respective Parties agree that, of the total number of sealskins taken commercially each season on land, there shall at the end of the season be delivered a percentage of the gross in number and value thereof as follows:

By the Union of Soviet Socialist Republics	to Canada	15 percent
	to Japan	15 percent
By the United States of America	to Canada	15 percent
	to Japan	15 percent

2. Each Party agrees to deliver such sealskins to an authorized agent of the recipient Party at the place of taking, or at some other place mutually agreed upon by such Parties.

3. In order more equitably to divide the direct and indirect costs of pelagic research in the Western Pacific Ocean, it is agreed:

(a) that in any year in which commercial killing is carried out for both the Commander and Robben Islands herds and pelagic research in that area is carried on at a level of 2,000 or more seals:

- (1) Canada and Japan will forego the delivery of the sealskins by the Union of Soviet Socialist Republics as set forth in paragraph 1 of this Article; and
- (2) the United States of America will increase its delivery to Canada and Japan as set forth in paragraph 1 of this Article by a total of 375 sealskins to each of these Parties;

(b) that in any year in which commercial killing is carried out for one only of the Commander or Robben Islands herds and pelagic research in that area is carried on at a level of 1,000 or more seals:

- (1) Canada and Japan will forego the delivery of the sealskins by the Union of Soviet Socialist Republics as set forth in paragraph 1 of this Article; and
- (2) the United States of America will increase its delivery to Canada and Japan as set forth in paragraph 1 of this Article by a total of 188 sealskins to each of these Parties.

ARTICLE X.

1. Each Party agrees to enact and enforce such legislation as may be necessary to guarantee the observance of this Convention and to make effective its provisions with appropriate penalties for violation thereof.

2. The Parties further agree to co-operate with each other in taking such measures as may be appropriate to carry out the purposes of this Convention, including the prohibition of pelagic sealing as provided for by Article III.

ARTICLE XI.

The Parties agree to meet early in the sixth year of this Convention and, if the Convention is continued under the provisions of Article XIII, paragraph 4, to meet again at a later year, to consider the recommendations of the Commission made in accordance with Article V, paragraph 2(e) and to determine what further agreements may be desirable in order to achieve the maximum sustainable productivity of the North Pacific fur seal herds. The above-mentioned later year shall be fixed by the Parties at the meeting early in the sixth year.

ARTICLE XII.

Should any Party consider that the obligations of Article II, paragraphs 3, 4 or 5 or any other obligation undertaken by the Parties is not being carried out and notify the other Parties to that effect, all the Parties shall, within three months of the receipt of such notification, meet to consult together on the need for and nature of remedial measures. In the event that such consultation shall not lead to agreement as to the need for and nature of remedial measures, any Party may give written notice to the other Parties of intention to terminate the Convention and, notwithstanding the provisions of Article XIII, paragraph 4, the Convention shall thereupon terminate as to all the Parties nine months from the date of such notice.

ARTICLE XIII.

1. This Convention shall be ratified and the instruments of ratification deposited with the Government of the United States of America as soon as practicable.

2. The Government of the United States of America shall notify the other signatory Governments of ratifications deposited.

3. This Convention shall enter into force on the date of the deposit of the fourth instrument of ratification, and upon such entry into force Article IX, paragraphs 1 and 2, shall be deemed to have been operative from June 1, 1956, provided that the Parties shall have, from the date of signing, maintained under their internal law the prohibition and effective prevention of pelagic sealing by all persons and vessels subject to their respective jurisdictions.

4. The present Convention shall continue in force for 6 years and thereafter until the entry into force of a new or revised fur seal convention between the Parties, or until the expiration of one year after such period of six years, whichever may be the earlier; provided, however, that it may continue in force for a further period if the Parties so decide at the meeting early in the sixth year provided for in Article XI.

5. The original of this Convention shall be deposited with the Government of the United States of America, which shall communicate certified copies thereof to each of the Governments signatory to the Convention.

IN WITNESS WHEREOF the undersigned, being duly authorized by their respective Governments, have signed this Convention.

DONE in Washington this ninth day of February 1957, in the English, Japanese, and Russian languages, each text equally authentic.

FOR THE GOVERNMENT OF CANADA:

A. D. P. HEENEY.

G. R. CLARK.

FOR THE GOVERNMENT OF JAPAN:

MASAYUKI TANI.

FOR THE GOVERNMENT OF THE UNION OF SOVIET
SOCIALIST REPUBLICS:

ZARUBIN.

FOR THE GOVERNMENT OF THE UNITED STATES OF
AMERICA:

WM. C. HERRINGTON.

ARNIE J. SUOMELA.

SCHEDULE.

1. The United States of America each year during the first four years shall tag 50,000 black pups on the Pribilof Islands.

2. The Union of Soviet Socialist Republics each year during the first four years shall tag 25% of the black pups on the Commander Islands and 25% of the black pups on Robben Island.

3. In the event that pelagic sealing should be suspended for one or more years under the provisions of Article IV, paragraph 3, the tagging of black pups shall continue at the mentioned rates for a comparable number of years.

4. The United States of America each year shall take at sea for research purposes in the Eastern Pacific Ocean between 1,250 and 1,750 seals.

5. Canada each year shall take at sea for research purposes in the Eastern Pacific Ocean between 500 and 750 seals.

6. Japan shall take at sea in the Western Pacific Ocean:

- (a) annually in the first and second years of pelagic research between 2,750 and 3,250 seals;
- (b) annually during the remaining four years of pelagic research between 1,400 and 1,600 seals.

7. The Union of Soviet Socialist Republics shall take at sea in the Western Pacific Ocean:

- (a) annually in the first and second years of pelagic research between 750 and 1,250 seals;
- (b) annually during the remaining four years of pelagic research between 400 and 600 seals.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5 - 6 ELIZABETH II.

CHAP. 32

An Act to amend the Prairie Farm Assistance Act.

[Assented to 12th April, 1957.]

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

R.S., c. 213;
1952-53, c. 46;
1955, c. 56.

1. (1) Paragraphs (b), (c) and (d) of subsection (2) of section 3 of the *Prairie Farm Assistance Act* are repealed and the following substituted therefor:

1955, c. 56,
s. 2.

“(b) if the average yield of wheat in the township is found by the Board to be more than five and not more than eight bushels per acre, the award shall be two dollars per acre;

(c) if the average yield of wheat in the township is found by the Board to be more than three and not more than five bushels per acre, the award shall be three dollars per acre;

(d) if the average yield of wheat in the township is found by the Board to be not more than three bushels per acre, the award shall be four dollars per acre; and

(e) if the cultivated land in an area of not less than one-sixth of a township could not be seeded or summer fallowed in the year of award owing to natural causes beyond the control of the farmers of such land, the award with respect to such area shall be four dollars per acre.”

(2) Subsections (4) and (5) of section 3 of the said Act are repealed and the following substituted therefor:

“(4) The number of acres for which an award may be made under paragraph (a), (b), (c), (d) or (e) of subsection (2) shall not exceed a number that bears the same proportion to two hundred as the number of acres of cultivated land of the farmer in the township in respect of which the award is made bears to the total number of

Number of
acres for
which award
may be made.

acres of the cultivated lands of the farmer in the townships that are determined by the Board to be eligible for an award.

Where
Minister
may award
a lump sum
of \$200.

(5) Where not less than one-half of the cultivated land of a farmer that may be included in the computation of an award under subsection (2) is situated in a township in respect of which an award may be made under paragraph (c), (d) or (e) of that subsection and the amount that the Minister may award to him under that subsection is less than two hundred dollars, the Minister may, in lieu of that amount, award him the sum of two hundred dollars."

1955, c. 56,
s. 3.

2. Paragraphs (a) and (b) of subsection (1) of section 6 of the said Act are repealed and the following substituted therefor:

Blocks
ineligible
for award.

"(a) where a block of contiguous sections of land or any block of settlement or river lots within an eligible township having an area of not less than one-sixth of the township and a side that lies along the boundary of an ineligible area is determined by the Board to have an average yield of more than ten bushels of wheat per acre, such block of land shall be ineligible for award;

Blocks
eligible.

"(b) where a block of contiguous sections of land or any block of settlement or river lots within an ineligible township having an area of not less than one-sixth of the township and a side that lies along the boundary of an eligible township is determined by the Board to have an average yield of eight bushels of wheat or less per acre, such block of land shall be eligible for award as though it were a complete township; and"

Coming into
force.

3. This Act shall come into force on the 1st day of August, 1957.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5 - 6 ELIZABETH II.

CHAP. 33

An Act to amend the Prairie Grain Producers Interim Financing Act, 1956.

[Assented to 12th April, 1957.]

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows: 1956, c. 1.

1. The *Prairie Grain Producers Interim Financing Act, 1956* is amended by adding thereto, immediately after section 13 thereof, the following section:

“13A. (1) The Governor in Council may, by order, extend the application of this Act to authorize and govern guaranteed loans that may be made by banks on or after the 1st day of September, 1957 and before the 1st day of June, 1958. Extension by the Governor in Council.

(2) No person who has received a guaranteed loan under this Act before the 1st day of June, 1957 is, until such loan is repaid in full, entitled to receive a guaranteed loan referred to in subsection (1). Extension does not apply to borrowers who have outstanding loans.

(3) Where the Governor in Council has extended the application of this Act respecting guaranteed loans referred to in subsection (1), all of the provisions of this Act apply to such guaranteed loans, subject to the following modifications: Application of Act.

(a) in subsection (1) of section 3, the words “the 1st day of October, 1958” shall be substituted for the words “the 1st day of October, 1956”;

(b) in paragraph (a) of subsection (1) of section 3, the words “on or after the 1st day of September, 1957 and before the 1st day of June, 1958” shall be substituted for the words “on or after the 15th day of November, 1955 and before the 1st day of June, 1956”;

(c) there shall be included in paragraph (b) of subsection (1) of section 3, immediately after subparagraph (ii) thereof, the following subparagraph, namely,

- “(iii) that he has not been a borrower before the 1st day of June, 1957, or, that, if he has been a borrower before that date, his loan has been repaid in full, as the case may require;”;
- (d) in paragraph (d) of subsection (1) of section 3, the words “the rate prescribed by the Governor in Council” shall be substituted for the words “five per cent per annum simple interest”;
- (e) there shall be substituted for subparagraph (ii) of paragraph (e) of subsection (1) of section 3, the following subparagraph:
- “(ii) three thousand dollars, minus the aggregate, at the time of the application for the loan, of the moneys that have been paid or are payable for the sale of grain delivered by or on behalf of the borrower under his current permit book before the making of the loan and on or after the 1st day of August, 1957, other than any moneys that have been paid to a bank in respect of a guaranteed loan made under this Act before the 1st day of June, 1957.”;
- (f) in section 4, the words “made on or after the 1st day of September, 1957 and before the 1st day of June, 1958,” shall be substituted for the words “made before the 1st day of June, 1956”; and
- (g) in subsection (1) of section 10, the words “at a rate prescribed by the Governor in Council” shall be substituted for the words “at five per cent per annum”.
- (4) The Governor in Council may make such regulations as he deems necessary for carrying the purposes and provisions of this section into effect.”

Regulations

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
 QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
 OTTAWA, 1957

5 - 6 ELIZABETH II.

CHAP. 34

An Act to amend the Prisons and Reformatories Act.

[Assented to 12th April, 1957.]

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

R.S., cc. 217,
333; 1952-53,
c. 7; 1955, c.
40.

1. Section 153 of the *Prisons and Reformatories Act* is amended by adding thereto, immediately after subsection (2) thereof, the following subsection:

1952-53, c. 7,
s. 2.

“(3) The Inspector of Gaols, or such other person as is authorized by the Lieutenant-Governor for that purpose from time to time, may direct by warrant the removal of a person imprisoned in any of the common gaols of the Province to the prison known as the Haney Correctional Institution, or of a person imprisoned in the Haney Correctional Institution to any other common gaol in the Province, whenever he deems it expedient so to do, and a person transferred pursuant to this subsection shall be detained in the prison or institution to which he is transferred for the unexpired portion of the term of imprisonment to which he was originally sentenced, unless in the meantime he is again transferred or is lawfully discharged.”

Transfer of
offenders.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5-6 ELIZABETH II.

CHAP. 35

An Act to amend the Royal Canadian Mounted Police Act.

[Assented to 12th April, 1957.]

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

R.S., c. 241;
1953-54, c. 43;
1956, c. 45.

1. The *Royal Canadian Mounted Police Act* is amended by adding thereto, immediately after section 43 thereof, the following section:

"43A. For the purpose of determining liability in any action or other proceeding by or against Her Majesty, a person who was at any time a member of the Force shall be deemed to have been at such time a servant of the Crown."

Member of
Force
deemed a
servant of
the Crown.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5 - 6 ELIZABETH II.

CHAP. 36

An Act to amend the Territorial Lands Act.

[Assented to 12th April, 1957.]

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows: R.S., c. 263;
1955, c. 17.

1. Section 2 of the *Territorial Lands Act* is amended by adding thereto, immediately after paragraph (c) thereof, the following paragraph:

"(cc) "judge of the Court" means, in relation to any matter arising in the Northwest Territories, a judge of the Territorial Court, and, in relation to any matter arising in the Yukon Territory, a judge of the Territorial Court of the Yukon Territory;" "Judge of the Court."

2. Subsections (1) and (2) of section 15 of the said Act are repealed and the following substituted therefor:

"15. (1) Where under this Act the right of any person to use, possess or occupy territorial lands has been forfeited or where, in the opinion of the Minister, a person is wrongfully or without lawful authority, using, possessing or occupying territorial lands and he continues to use, possess or occupy or fails to deliver up possession of the lands, an officer of the Department of Northern Affairs and National Resources authorized by the Minister for that purpose may apply to a judge of the Court for a summons directed to such person calling upon such person

Summons to vacate or show cause.

(a) to forthwith vacate or abandon and cease using, possessing or occupying such lands; or

(b) within thirty days after service of the summons upon him to show cause why an order or warrant should not be made for his removal from the said lands.

(2) Where a summons has been served under subsection (1) and within thirty days from the service thereof the person named in the summons has not removed from,

Warrant for removal.

vacated or ceased using, possessing or occupying the said lands or has not shown cause why he should do so, a judge of the Court may make an order or warrant for that person's summary removal from the lands."

3. Section 17 of the said Act is repealed and the following substituted therefor:

Appeal.

"**17.** The order or judgment of a judge of the Court in any action or proceedings under this Act is subject to an appeal by a party to such action or proceedings in the same manner as any other order or judgment of a judge of the Court."

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5 - 6 ELIZABETH II.

CHAP. 37

An Act to amend The United Kingdom
Financial Agreement Act, 1946.

[Assented to 12th April, 1957.]

HER Majesty, by and with the advice and consent of 1946, c. 12.
the Senate and House of Commons of Canada, enacts
as follows:

1. The Agreement between the Government of Canada and the Government of the United Kingdom set out in the Schedule is approved, and shall be deemed to be included in and to form part of the Agreement set out in the Schedule to *The United Kingdom Financial Agreement Act, 1946*. Agreement approved.

SCHEDULE

FINANCIAL AGREEMENT TO AMEND THE FINANCIAL
AGREEMENT BETWEEN THE GOVERNMENT OF CANADA
AND THE GOVERNMENT OF THE UNITED KINGDOM
SIGNED AT OTTAWA MARCH 6, 1946.

The Government of Canada and the Government of the United Kingdom of Great Britain and Northern Ireland, desiring to amend the Financial Agreement signed at Ottawa, March 6, 1946, agree as follows:

ARTICLE I

Article 4 of the said Agreement and the heading thereto are revoked and the following substituted therefor:

"Deferment of Annual Instalments"

- (i) In any calendar year after December 31, 1956, in which the Government of the United Kingdom advises the Government of Canada that it finds that a deferment is necessary in view of the present and prospective conditions of international exchange and the level of its gold and foreign exchange reserves, the Government of the United Kingdom may defer the payment of the annual instalment for that year of principal and interest required to be made under Article 3 if the Government of the United Kingdom defers the payment required to be made in the same calendar year under the Financial Agreement between the Government of the United States of America and the Government of the United Kingdom signed at Washington, December 6, 1945. No more than seven such annual instalments may be so deferred. The first of any such deferred instalments shall be paid on December 31, 2001, and the others shall be paid annually thereafter, in order.
- (ii) In addition to the foregoing, the instalment of interest, in respect of the year 1956, is hereby deferred in lieu of any right of waiver hitherto existing. This instalment of interest shall be paid on December 31 of the year immediately following the year in which the last of all other instalments, including instalments deferred under the preceding paragraph, is due.
- (iii) Deferred instalments shall bear interest at the rate of two per cent per annum payable annually on December 31 of each year following that in which deferment occurs.
- (iv) Payment of deferred instalments may be accelerated, in whole or in part, at the option of the Government of the United Kingdom."

ARTICLE II

This Agreement shall become effective at such time as shall be agreed upon by the two Governments.

IN WITNESS WHEREOF the undersigned, being duly authorized thereto by their respective Governments, have signed this Agreement.

SIGNED in duplicate at Ottawa this 6th day of March, 1957.

FOR THE GOVERNMENT OF CANADA:

(Sgd) W. E. Harris

FOR THE GOVERNMENT OF THE
UNITED KINGDOM:

(Sgd) J. J. Saville Garner

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5 - 6 ELIZABETH II.

CHAP. 38

An Act to incorporate the Windsor Harbour Commissioners.

[Assented to 12th April, 1957.]

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

SHORT TITLE.

1. This Act may be cited as the *Windsor Harbour Commissioners Act*. Short title.

INCORPORATION.

2. There is hereby established a body corporate under the name of "Windsor Harbour Commissioners", hereinafter referred to as the "Corporation". Incorporation.

INTERPRETATION.

3. In this Act,

- | | |
|--|---------------------------|
| (a) "by-law" means any by-law, rule, order or regulation made by the Corporation under the authority of this Act; | Definitions.
"By-law." |
| (b) "commissioner" means a member of the Corporation; | "Com-missioner." |
| (c) "goods" includes all tangible personal property or movables other than vessels; | "Goods." |
| (d) "harbour" means the harbour of Windsor as described in section 4; | "Harbour." |
| (e) "Minister" means the Minister of Transport; | "Minister." |
| (f) "rate" means any rate, toll or duty whatsoever imposed by or under this Act; and | "Rate." |
| (g) "vessel" includes any ship, boat, barge, raft, dredge, floating elevator, scow, seaplane on the water or other floating craft. | "Vessel." |

4. (1) For the purposes of this Act, the harbour of Windsor comprises all the waters of the Detroit River within the following boundaries: Boundaries of harbour.

Commencing at a point where the ordinary high water line of the Detroit River intersects the easterly boundary of the City of Windsor, thence westerly along the ordinary high water line of the Detroit River to a point where the said line intersects the westerly boundary of the City of Windsor, thence northerly along the extended westerly boundary of the City of Windsor to a point where it intersects the International Boundary between Canada and the United States in the Detroit River, thence easterly along the said International Boundary to a point where it intersects the easterly extended boundary of the City of Windsor, thence southerly along the easterly extended boundary of the City of Windsor to the point of beginning and all water-front property, wharves, piers, docks, buildings, shores and beaches in or along the said waters.

(2) The Corporation may erect marks or signs to indicate the limits of the harbour and such marks or signs shall be held to determine, *prima facie*, the said limits.

CONSTITUTION.

Members of
Corporation.

5. The Corporation shall consist of three commissioners, one of whom shall be appointed by the Council of the City of Windsor and the other two by the Governor in Council.

COMMISSIONERS.

Tenure of
office.

6. (1) Each commissioner appointed by the Governor in Council shall hold office during pleasure for such term not exceeding three years as is fixed by the Governor in Council, and at the expiration of his term of office may be reappointed.

Council
members
ineligible.

(2) No member of the Council of the City of Windsor is eligible to be a commissioner.

Oath of
office.

7. Before a commissioner enters upon the execution of his duties as commissioner, he shall take and subscribe an oath that he will truly and impartially and to the best of his skill and understanding execute the powers vested in him as a member of the Corporation, and such oath shall be filed on record in the office of the Corporation.

Chairman.

8. (1) The commissioners shall elect one of their number as Chairman.

Quorum.

(2) Two commissioners constitute a quorum for the transaction of the business of the Corporation.

Remunera-
tion of
members

(3) The Chairman and other commissioners may be paid out of the revenues of the Corporation such remuneration for their services as the Governor in Council from time to time determines.

OFFICERS AND EMPLOYEES.

9. The Corporation may appoint a harbour master and employ such other officers and employees as it deems necessary to carry out the purposes and provisions of this Act, and may prescribe the conditions of their employment and pay them such compensation or salaries as it deems fit.

Officers and employees and their compensation.

GENERAL POWERS.

10. Subject to this Act, the Corporation has jurisdiction within the limits of the harbour, but nothing in this Act gives the Corporation the right to enter upon or deal with any property of Her Majesty, except when authorized to do so by order of the Governor in Council, or gives the Corporation jurisdiction or control over private property or rights within the limits of the harbour, except as provided in this Act.

Jurisdiction within harbour.

11. (1) The Corporation may purchase, expropriate or otherwise acquire and hold, lease, sell or otherwise dispose of such land, buildings or other property, real or personal, within the harbour as it deems necessary or desirable for the development, improvement, maintenance, and protection of the harbour, or for the management, development or control of such property or for any of the other purposes of this Act, and may in its discretion invest the proceeds arising therefrom.

Property.

(2) The Corporation, subject to such terms and conditions as may be agreed upon at the time control thereof is transferred to it, may hold, develop, and administer on behalf of Her Majesty in right of Canada or the Council of the City of Windsor any property owned by Her Majesty in right of Canada or by the City of Windsor in or in the vicinity of the harbour.

Administration of Crown and City property.

(3) Notwithstanding anything in this Act, the Corporation shall not, without the previous consent of the Governor in Council, sell, alienate, mortgage or otherwise dispose of any land acquired by it from Her Majesty in right of Canada.

Disposal of land acquired from Crown.

12. (1) Subject to this Act, the Corporation may regulate and control the use and development of all land and other property on the water-front within the limits of the harbour and all docks, wharves, buildings and equipment erected or used in connection therewith, and may, for such purposes, make by-laws.

Regulation and control of water-front property.

Constructing
etc., of
harbour
facilities.

(2) The Corporation may construct, maintain and operate channels, docks, wharves, warehouses and other buildings, cranes and other machinery and equipment for use in the carrying on of the harbour or transportation business, and may sell or lease the same.

Railways on
Corporation
lands.

(3) Subject to the provisions of the *Railway Act* that are applicable to the exercise of the powers granted by this subsection, the Corporation may,

(a) construct, acquire by purchase, lease or otherwise, maintain and operate railways within the boundaries of the harbour and upon lands owned by or within the jurisdiction of the Corporation;

(b) enter into agreements with any railway company for the maintenance by such company of the railways referred to in paragraph (a), and the operation thereof by any motive power, to be maintained and operated at all times in a manner that will afford all other railway companies whose lines reach the harbour the same facilities for traffic as those enjoyed by such company; and

(c) make arrangements with railway companies and navigation companies for facilitating traffic to, from and in the harbour or for making connection between the lines or vessels of such companies and those of the Corporation;

but nothing in this subsection shall be deemed to constitute the Corporation a railway company.

Harbour
machinery,
etc.

(4) The Corporation may own and operate by any motive power any kind of appliance, plant or machinery for the purpose of increasing the usefulness of the harbour or facilitating the traffic therein.

Works
subject to
*Navigable
Waters Pro-
tection Act.*

(5) Any work undertaken by the Corporation affecting the use of any navigable waters is subject to the *Navigable Waters Protection Act*.

BY-LAWS.

By-laws

13. (1) The Corporation may make by-laws not inconsistent with this Act for the direction, conduct and government of the Corporation, its officers and employees, and for the administration, management and control of the harbour and the works and property therein under its jurisdiction, including,

(a) the regulation and control of the navigation and use of the harbour by vessels including their mooring, berthing, discharging and loading;

(b) the regulation and control of all works and operations within the harbour;

(c) the regulation, prohibition and control of the construction and maintenance of channels, docks, wharves,

piers, buildings, or other structures within the limits of the harbour, and the excavation, removal or deposit of material, or any other action that is likely to affect in any way the docks, piers, wharves, or channels of the harbour or the lands adjacent thereto;

- (d) the construction, regulation, operation and maintenance of railways, elevators, pipes, conduits and other works or appliances upon the docks, piers, wharves, or channels or any part thereof, and the control, regulation or prohibition of the erection of towers or poles, the stringing of wires or the use of any machinery that might affect any property or business owned, controlled or operated by the Corporation;
- (e) the transportation, handling or storing within the harbour, including private property within the harbour, of explosives or other substances that, in the opinion of the Corporation, constitute or are likely to constitute a danger or hazard to life or property;
- (f) the maintenance of order and the protection of property within the harbour, and the appointment of constables and such other officers as the Corporation deems necessary to enforce its by-laws as well as any statute or other law relating to the harbour;
- (g) the prescribing of the punishment, by a fine not exceeding five hundred dollars or by imprisonment for a term not exceeding six months, or both, to be imposed upon summary conviction for the breach of any by-law;
- (h) the government of all persons and vessels coming into or using the harbour, including the imposition and collection of rates to be paid upon such vessels and upon goods landed from or shipped on board such vessels, or transshipped by water within the harbour, as the Corporation deems advisable according to the use that may be made of the harbour and its works and property; and
- (i) generally, the doing of anything necessary to carry out the purposes and provisions of this Act.

(2) No by-law has effect until it has been confirmed by the Governor in Council and published in the *Canada Gazette*, and every by-law shall, at least ten days before it is submitted to the Governor in Council, be served upon the City Clerk of the City of Windsor.

Confirmation
and
publication.

(3) A copy of a by-law certified by the secretary of the Corporation or a commissioner under the seal of the Corporation shall be admitted as full and sufficient evidence of such by-law in all courts in Canada.

Certified
copy as
evidence.

BORROWING POWERS.

Power to
borrow and
issue
securities.

14. For the purpose of defraying the expenses of constructing, extending and improving the wharves, structures and other accommodations in the harbour in such manner as the Corporation deems best calculated for facilitating trade and increasing the convenience and utility of the harbour, the Corporation, with the prior approval of the Governor in Council, may

- (a) borrow money in Canada, and elsewhere at such rates of interest as it finds expedient, and
- (b) issue debentures for sums of not less than one hundred dollars, payable in not more than forty years, and, subject to sections 10 and 11, such debentures may be secured upon the real property vested in or controlled by the Corporation.

FINANCES.

Charges
against
revenues.

15. (1) The revenues of the Corporation shall be charged with

- (a) the costs of collecting such revenues;
- (b) the expenses incurred by the Corporation in operating, maintaining, administering and managing the harbour, works and property owned, controlled, administered or managed by the Corporation under this Act;
- (c) the interest and other charges incurred in connection with securities issued or money borrowed by the Corporation under this Act, including such amount as the Governor in Council approves for a sinking fund or other means to secure the repayment of such securities issued or money borrowed; and
- (d) any other expenses, other than capital expenses, lawfully incurred by the Corporation in carrying out the objects of this Act.

Remaining
revenues
payable to
Receiver
General.

(2) The revenues of the Corporation remaining at the end of a fiscal year after providing for the charges specified in subsection (1) and for such sum for working capital as in the opinion of the Minister is reasonable and necessary for carrying out the objects of this Act shall be paid by the Corporation to the Receiver General within four months after the end of such fiscal year.

Accounts.

16. (1) The Corporation shall keep separate accounts for all moneys borrowed, received and expended by it under this Act and shall account therefor annually to the Minister in such form and manner as the Minister may direct.

(2) All books, accounts, records and documents of the Corporation shall be at all times open for inspection by the Minister or the Council of the City of Windsor or by a person authorized by the Minister or the Council for such purpose.

Inspection
of books.

EXPROPRIATION.

17. (1) The Corporation, where it desires to acquire lands for the purposes of this Act and is unable to agree with the owner as to the price to be paid therefor, may acquire such lands without the consent of the owner, and the provisions of the *Railway Act* relating to the taking of lands by railway companies are, *mutatis mutandis*, applicable to the acquisition of such lands by the Corporation.

Expropria-
tion
proceedings
under
Railway Act.

(2) No proceedings by the Corporation for the expropriation of the lands shall be commenced without the prior consent of the Governor in Council.

Consent of
Governor in
Council.

HARBOUR RATES.

18. (1) The valuation of goods on which *ad valorem* rates are imposed by by-law shall be made in accordance with the provisions of the *Customs Act* as far as applicable and the provisions of that Act shall, for the purposes of such valuation, be held to form part of this Act as if embodied herein.

Valuation of
goods under
Customs Act.

(2) The rates imposed by by-law upon the cargoes of all vessels shall be paid by the master or person in charge of the vessel, saving to him such recourse as he may have by law against any other person for the recovery of the amounts so paid, but the Corporation may demand and recover the rates from the owners, consignees, agents or shippers of such cargoes if it sees fit to do so.

Rates
payable by
masters.

(3) The Corporation may, with the approval of the Minister, commute, reduce or waive any rates imposed by by-law on such terms and conditions as the Corporation deems expedient.

Commuta-
tion, etc.,
of rates.

SEIZURES.

19. The Corporation may seize and detain any vessel, at any place within the limits of the Province of Ontario, where

Seizure and
detention of
vessels.

(a) any amount is due in respect of the vessel for rates or for commutation of rates and is unpaid; and

(b) the master, owner or person in charge of the vessel has in respect of such vessel violated the provisions of any by-law.

Seizure and
detention of
goods.

20. The Corporation may seize and detain any goods where

- (a) any amount is due in respect of such goods for rates and is unpaid; or
- (b) the provisions of any by-law have been violated in respect of such goods.

Detention
until charges
paid.

21. (1) Every lawful seizure and detention made under this Act is at the risk, cost and charge of the owner of the vessel or goods seized and all such vessels and goods may be detained until all amounts due and penalties incurred together with all proper and reasonable costs and charges incurred in the seizure and detention and the costs of any conviction have been paid in full.

When
seizure
may take
place.

(2) The seizure and detention may take place either at the commencement of any suit, action or proceeding for the recovery of any rates, amounts due, penalties or damages or pending such suit, action or proceedings or as incidental thereto or without the institution of any action or proceedings.

Who may
order
seizure.

(3) The seizure and detention may be effected upon the order of

- (a) a judge of any court;
- (b) a magistrate or justice of the peace having the power of two justices of the peace; or
- (c) the collector of customs at the City of Windsor.

Application
for and
execution of
seizure.

(4) An order for seizure and detention may be made on the application of the Corporation, its authorized agent or its solicitor, and may be executed by any constable, bailiff or other person entrusted by the Corporation with the execution thereof and such constable, bailiff or other person may take all necessary means and demand all necessary aid to enable him to execute the order.

GENERAL.

Who may
administer
oaths.

22. Where, by or under this Act, a person is required to take an oath, it may be administered by a commissioner, the secretary of the Corporation, the harbour master or a justice of the peace.

Pecuniary
dealings
with
members
prohibited.

23. The Corporation shall not have any transaction of a pecuniary nature, either in buying or selling, directly or indirectly, with any member of the Corporation.

Limitations
of actions.

24. No complaint or information with respect to any violation of a by-law in force under this Act shall be made or laid after two years from the time the matter of the complaint or information arose.

COMING INTO FORCE.

25. This Act shall come into force on a day to be fixed by proclamation of the Governor in Council. Coming into
force.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5 - 6 ELIZABETH II.

CHAP. 39

An Act for granting to Her Majesty certain sums of money for the public service of the financial year ending the 31st March, 1958.

[Assented to 12th April, 1957.]

MOST GRACIOUS SOVEREIGN,

WHEREAS it appears by messages from His Excellency, the Right Honourable Vincent Massey, etc., etc., Governor General of Canada, and the estimates accompanying the said messages, that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial year ending the 31st day of March, 1958, and for other purposes connected with the Public Service: May it therefore please Your Majesty, that it may be enacted, and be it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, that:

Preamble.

1. This Act may be cited as the *Appropriation Act, No. 5, 1957*.

Short title.

2. From and out of the Consolidated Revenue Fund, there may be paid and applied a sum not exceeding in the whole sixty-two million, five hundred and thirty-six thousand, two hundred and sixty-two dollars and eighty-four cents, towards defraying the several charges and expenses of the public service, from the 1st day of April, 1957, to the 31st day of March, 1958, not otherwise provided for, and being the total of the amounts of the items set forth in Schedule A to this Act, less the amounts voted on account of the said items by the *Appropriation Act, No. 3, 1957* and the *Appropriation Act, No. 4, 1957*.

\$62,536,262.84.

Main
Estimates
granted for
1957-58.

3. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole five hundred and twenty thousand, eight hundred and thirty-three dollars and thirty-four cents, towards

\$520,833.34

Supple-
mentary
Estimates
granted for
1957-58.

defraying the several charges and expenses of the public service, from the 1st day of April, 1957, to the 31st day of March, 1958, not otherwise provided for, and being the total of the amount of the item set forth in Schedule B to this Act, less the amounts voted on account of the said items by the *Appropriation Act, No. 3, 1957* and the *Appropriation Act, No. 4, 1957*.

Account to
be rendered
R.S., c. 116.

4. Sums expended under the authority of this Act shall be accounted for in the Public Accounts in conformity with section 64 of the *Financial Administration Act*.

SCHEDULE A

Based on the Main Estimates, 1957-58. The amount hereby granted is \$62,536,262.84 being the total of the amounts of the items in the Estimates as contained in this Schedule, less the amounts voted on account of the said items by the *Appropriation Act, No. 3, 1957* and the *Appropriation Act, No. 4, 1957*.

SUMS granted to Her Majesty, by this Act for the financial year ending 31st March, 1958, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		\$	\$
	POST OFFICE		
333	Departmental Administration, including an amount of \$250,000 to defray the expenses of the 1957 Congress of the Universal Postal Union to be held in Ottawa.....	2,091,516	
334	Operations—Including salaries and other expenses of Staff Post Offices, District Offices, Railway Mail Service Staffs, and supplies, equipment and other items for Revenue Post Offices, also including Administration.....	93,819,562	
335	Transportation—Movement of Mail by Land, Air and Water, including Administration, and to authorize and provide for the adjustment, as of October 1, 1956, of rural mail delivery contracts in effect on that date or entered into by way of renewal after that date, under the provisions of subsection (2) of Section 33 of the Post Office Act, notwithstanding paragraphs (b) and (c) thereof.....	51,940,991	
336	Financial Services, including audit of revenue, money order and savings bank business; and postage stamps.....	2,653,265	
			*150,505,334

* Net total—\$62,536,262.84

SCHEDULE B

Based on the Supplementary Estimates, 1957-58. The amount hereby granted is \$520,833.34, being the total of the amount of the item in the Estimates as contained in this Schedule less the amounts voted on account of the said item by the *Appropriation Act, No. 3, 1957* and the *Appropriation Act, No. 4, 1957*.

SUM granted to Her Majesty, by this Act for the financial year ending 31st March, 1958, and the purpose for which it is granted.

No. of Vote	Service	Amount	Total
		\$	\$
	POST OFFICE		
635	Transportation—Movement of Mail by Land, Air and Water, including Administration—Further amount required.....	*1,250,000

* Net total—\$520,833.34

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

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*There are a certain number of Acts, in force before 1952, which have not been repealed and have not been consolidated for the Revised Statutes, 1927 or of 1952. Therefore as those Acts are still in force they are included in this Table.

Also in the Revised Statutes of Canada, 1927, and in the Statutes of Canada, from 1927 to 1952, there are a number of sections (or parts thereof) still in force, reference should be made to Schedule A of Volume V (Supplement) of the Revised Statutes of Canada, 1952.

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